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TWENTY-NINTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT
COMMISSIONERS

OF

The Commonwealth of Massachusetts.

FOR THE CALENDAR YEAR 1913, INCLUDING TABLES FROM THE
ANNUAL RETURNS FOR THE YEAR ENDING
JUNE 30, 1913.



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The Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its twenty-ninth annual report.

Returns for the year ending June 30, 1913, have been made to the Board by sixty-seven incorporated gas companies, fifty-five incorporated electric light companies and nineteen persons, associations or manufacturing corporations engaged in making or selling gas or electricity for light or heat. Of the gas companies making returns, twenty-two supplied both gas and electricity. Of the persons, associations or manufacturing corporations mentioned above, eight were engaged in manufacturing gas only, and eleven in supplying electricity only. Two gas companies and two electric companies made returns, but did no business during the year. Of those making returns, two companies and one association ceased doing business during the year.

Returns for the same period have been made to the Board by the proper officials of three cities and thirty-three towns owning municipal lighting plants. Of the municipal plants in question, four supply both gas and electricity, and the others electricity only. One plant ceased doing business during the year.

But one company was chartered under the provisions of chapter 110 of the Revised Laws, during the year 1913, with gas or electric lighting powers, namely, The Shirley Light, Heat and Power Company, Shirley, with an authorized capital of \$10,000, certificate of incorporation issued Feb. 10, 1913, for the purpose of "the purchase, sale, exchange, generation and furnishing light, heat and power, the purchase, sale, management, control and operation of plants and any and all apparatus and fixtures necessary for the above set-forth purposes."

By a certificate duly filed with the Secretary of the Common-

wealth on Feb. 17, 1913, it appears that the Amherst Power Company has changed the purpose for which it was incorporated to read as follows: "For the purpose of generating, manufacturing and storing, transmitting, furnishing, purchasing and selling electricity for mechanical, manufacturing, railroad, railway and heating purposes, and for the use of municipalities or electric light, heat or power companies lawfully engaged under the laws of this Commonwealth in the business of furnishing electricity for light, heat or power, and for the erection and maintenance of poles, lines, conduits and wires for the transmission of electricity for the foregoing purposes."

On May 15, 1913, the Cambridge Electric Light Company filed a certificate with the Secretary of the Commonwealth by which it appears that said company has changed the purpose of its incorporation by adding thereto the following: "In addition to the business for the transaction of which it was incorporated, it shall also be authorized to engage in the business of generating, using, transmitting, applying and selling light, heat and power generated by means of electricity, and of producing, applying, transmitting and selling electricity, magnetism, steam, compressed air and other forces and energies, except gas, for light, heat, power and other lawful uses, and to provide, maintain and operate machinery, pipes, conduits, lines and other apparatus necessary therefor."

The Warren Power Company duly filed with the Secretary of the Commonwealth on Sept. 4, 1913, a certificate by which it appears that that company has changed the purpose for which it was incorporated to read as follows: "The corporation is constituted for the purpose of carrying on the business of manufacturing, generating, acquiring, storing, transmitting, distributing and selling electricity for heat and power and for any other use or purpose not prohibited by law, and for the erecting, buying, selling, leasing or otherwise acquiring, operating and maintaining electric heating and power plants, and for the erecting, buying, selling, leasing or otherwise acquiring, maintaining and operating lines for the distribution and transmission of electricity for heat and power, and for the purpose of generating, manufacturing, storing, transmitting, furnishing, purchasing and selling electricity for mechanical or manu-

facturing purposes and for the use of municipalities or electric light, heat or power companies lawfully engaged under the laws of this Commonwealth in the business of furnishing electricity for light, heat or power, and for the erection and maintenance of poles, lines, conduits and wires for the transmission of electricity for the foregoing purposes, and to do all things necessary to carry out and conduct said business in any way or manner not prohibited by law."

On August 29 the property and franchises of the Cape Light, Heat and Power Company were sold under foreclosure of the mortgage securing its bonds to the Provincetown Light and Power Associates, which took possession of the property on September 10, and, since that date, have conducted the electric lighting business in the town of Provincetown. The Provincetown Light and Power Associates is an unincorporated association, all of whose property is held by trustees, by whom its business is carried on. These trustees have issued certificates of beneficial interest in this property and business of the nominal par value of \$35,000, and contemplate the issue of additional certificates of like character to the amount of \$15,000. The par value of the outstanding stock of the Cape Light, Heat and Power Company was \$35,000, and of its bonds, \$14,000.

ABATEMENT OF SMOKE.

The organization of the work imposed upon the Board by the provisions of chapter 651 of the Acts of 1910, relative to the abatement of smoke in Boston, Brookline, Cambridge, Chelsea, Everett and Somerville, has not been changed during the calendar year 1913. It has continued its working policy of making prompt investigations of all complaints received, with notice of the resulting observations to the parties concerned, followed by further observations after a reasonable interval to permit correction of improper conditions. The inspectors have also continued to make, on their own initiative, periodic and systematic examinations and tests throughout the district, and the number of such investigations far exceeds the number of complaints received by the Board. The inspectors have made it a practice to follow up detected violations of the law by an

immediate examination of the offending premises, with a view to ascertain the cause. By this means violations due to careless or ignorant firing have been promptly brought to the attention of those in charge, and in many instances this has proved an effective preventive of further violations.

In three cases the Board has given hearings, and in one instance has found it necessary to issue the formal order required by the statute as a preliminary to proceedings in court. Such proceedings were subsequently brought, resulting in the issue of a restraining order by the Superior Court and a conviction and fine of \$100 and costs in the municipal court.

The law reached its permanent standard in the requirements for the calendar year 1913. It is not designed to prevent the emission of all smoke. A very considerable amount may be emitted which does not fall within the proscribed standards. This may become especially annoying on days when the atmosphere is heavy or when the wind blows in certain directions. These facts have led to some misunderstanding upon the part of the public and an expectation of a greater freedom from smoke than the law requires. It appears, however, to have been the purpose of the framers of the law to establish requirements which were reasonable and possible of compliance. Experience has justified this expectation, and as a result the amount of smoke in the air throughout the district has notably diminished since the law went into effect. This result has been due not merely to the vigilance of the inspectors but to the continued interest of the Boston Chamber of Commerce and its members, the various organizations of locomotive and stationary engineers and firemen and all, or nearly all, of the largest fuel users.

The work of the Board has included a persistent effort to educate fuel users to the importance of the law and its eminently workable character, as well as to assist them, so far as may properly be done, in adopting the best methods of complying with its requirements. There seems now to be no reasonable ground for objection to its rigid enforcement.

The Board presents the following summarized statement of this division of its work for the year ending Nov. 30, 1913:—

Recorded observations: —	1911.	1912.	1913.
Stationary stacks,	4,728	21,033	27,423
Locomotive stacks,	3,500 ¹	4,341	7,393
Marine stacks,	50	739	608
	<hr/>	<hr/>	<hr/>
Total,	8,278	26,113	35,424

Observations recorded showing the emission of smoke in excess of the amount allowed by the act: —

Stationary stacks,	732	1,188	930
Locomotive stacks,	157	204	252
Marine stacks,	5	28	43
	<hr/>	<hr/>	<hr/>
Total,	894	1,420	1,225

Percentage of observations in which violations were found: —

Stationary stacks,	15.5	5.6	3.3
Locomotive stacks,	3.5	4.7	3.4
Marine stacks,	10.0	3.8	7.0

Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to the carelessness of those immediately responsible for their operation, 944 773

Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to overloading of plant, 224 157

Stationary stacks upon which recorded observations have been made may be classified as follows: —

	1911.	1912.	1913.
Public service,	53	52	115
Manufacturing plants,	455	650	485
Office buildings,	253	435	297
Residences,	11	4	2
	<hr/>	<hr/>	<hr/>
Total,	772	1,141	899

¹ Estimated. Actual record of only those cases where amount of smoke exceeded that allowed by the act.

Stationary stacks upon which recorded observations showed smoke emitted in excess of the amount allowed by the act may be classified

as follows:—	1911.	1912.	1913.
Public service,	12	11	64
Manufacturing plants,	388	212	225
Office buildings,	74	64	76
Residences,	1	0	2
	<hr/>	<hr/>	<hr/>
Total,	475	287	367

Number of stacks found after first notice or visit of chief inspector to have ceased emitting smoke in excess of the amount allowed by the act,

	345	119	174
Additional number of stacks so found after further notices or visits, .	90	166	186

Number of stacks from which the emission of smoke contrary to the requirements of the act had been observed and had not ceased at the close of the year:—

Public service,	2	0	0
Manufacturing plants,	32	2	6
Office buildings,	6	0	1
	<hr/>	<hr/>	<hr/>
Total,	40	2	7

Complaints received:—

	1910.	1911.	1912.
December,	10	1	3
	1911.	1912.	1913.
January,	7	12	3
February,	2	6	22
March,	4	4	9
April,	4	3	4
May,	9	7	16
June,	0	2	7
July,	4	1	3
August,	0	7	8
September,	2	4	6
October,	2	7	10
November,	6	1	5
	<hr/>	<hr/>	<hr/>
Total,	50	55	96

VOLUNTARY ASSOCIATIONS.

By the provisions of chapter 441 of the Acts of 1909, "Trustees of a voluntary association under a written instrument which is divided into transferable certificates of participation of shares, who own or control a majority of the capital stock of a . . . gas company or electric light company, shall annually on or before the first day of May file . . . with the board having supervision of such company a statement showing the number of shares of such company owned or controlled by them and the stockholders of record on the books of such company in whose name such shares are held." Under this act statements were filed with this Board by the trustees of the following-named voluntary associations, viz.:—

NAME OF VOLUNTARY ASSOCIATION.	Names of Gas or Electric Light Companies owned or controlled.	Number of Shares owned or controlled by Association.	Total Shares outstanding.
Boston Electric Associates,	Buzzards Bay Electric Co., .	105	110
	Vineyard Haven Gas and Electric Light Co., .	95	100
	Vineyard Lighting Co., .	245	250
Cambridge Electric Securities Company,	Cambridge Electric Light Co., .	6,101	8,500
Commonwealth Gas and Electric Companies,	Athol Gas and Electric Co., .	3,250	3,250
Ludlow Manufacturing Associates,	Marlboro-Hudson Gas Co., .	2,000	2,000
	Ludlow Manufacturing Co., .	500	500
Massachusetts Gas Companies,	Boston Consolidated Gas Co., .	151,116	151,246
	East Boston Gas Co., .	22,708	23,000
	Citizens' Gas Light Co. of Quincy,	3,830	3,830
	Newton and Watertown Gas Light Co., .	5,600	5,600
	Adams Gas Light Co., .	600	600
	Arlington Gas Light Co., .	2,500	2,500
	Ayer Electric Light Co., .	300	300
	Clinton Gas Light Co., .	246	246
	Gloucester Gas Light Co., .	2,926	3,000
	Harvard Gas and Electric Co., .	120	120
Massachusetts Lighting Companies,	Leominster Electric Light and Power Co., .	800	800
	Leominster Gas Light Co., .	492	500
	Lexington Gas Co., .	400	400
	Milford Electric Light and Power Co., .	400	400
	Milford Gas Light Co., .	713	723
	Mill River Electric Light Co., .	150	150
	North Adams Gas Light Co., .	2,000	2,000
	Northampton Electric Lighting Co., .	1,174	1,174
	Northampton Gas Light Co., .	4,798	4,800
	Spencer Gas Co., .	968	975
Massachusetts Light and Traction Companies,	Williamstown Gas Co., .	400	400
	Worcester County Gas Co., .	850	850
	Bernardston Acetylene Light Co., .	22	23
	Hatfield Gas Co., .	72	95
	Malden Electric Co., .	6,527	7,320
North Boston Lighting Properties,	Malden and Melrose Gas Light Co., .	15,521	16,240
	Salem Electric Lighting Co., .	9,825	9,900
	Suburban Gas & Electric Co., .	6,532	6,845

RECOMMENDATIONS FOR LEGISLATION.

During the last year the Supreme Court of the Commonwealth has rendered an important decision concerning the authority of the Board respecting the approval of issues of capital stock. This case (*Fall River Gas Works Co. v. Gas and Electric Light Commissioners*, 214 Mass. 529) was a petition to the court for a writ of certiorari on account of a decision of the Board dismissing an application for approval of new stock, for the purpose of annulling that decision, and the court directed the writ to issue. The result of this decision of the court has been to call in question some of the most important and fundamental principles underlying the policy so long and consistently pursued in this Commonwealth for regulating and controlling companies of this character, a policy which has influenced all of the legislation relative to these companies and antedates the creation of this Board. The so-called anti-stock watering legislation of 1894 was intended to give this policy a more positive expression and application rather than to alter or restrict it. Its purpose has been to limit the issue of securities of public-service companies, exercising a virtual monopoly, to their actual needs, and to prohibit the representation in additional securities of surplus earnings invested in plant, with the important object of keeping at a reasonable minimum the dividend burden to be borne by the public. The entire course of legislation clearly indicates the well-founded conviction that the volume of securities outstanding against any public utility has a potent effect upon both rates and quality of service, since prices are made and maintained to meet the expectations of stockholders as to dividends, and service may be seriously impaired by a continued endeavor to meet those expectations. The language employed by the court is so broad that, notwithstanding the narrow issue which was actually involved, it has been made the basis for a claim that the only function of the Board is to determine whether the amount of money to be raised is necessary for the particular work done or to be done, and from that the amount of securities necessary to raise the money. It is even con-

fidently asserted that all expenditures for new property must, if the company requests, be represented in new securities, regardless of the fact that no obligations may be then outstanding on account of such expenditures or of the company's condition at the time when the Board's approval is sought. Under these claims no question of the legality of the issue proposed or of the existence of other resources ample to meet the cost of the proposed work, no general question of public policy or the public interest involved, can be considered by the Board. If such construction be correct, it is in direct conflict with the policy above described, seriously impairs, perhaps wholly destroys, the effectiveness of the long line of legislation referred to, and subverts the administrative methods pursued by this Board without serious challenge for more than twenty years. The Board is of the opinion that the construction referred to is an erroneous one and that the court did not intend to so far weaken the effect of the existing law. Serious doubt, however, has been thrown around the questions involved which it seems highly advisable to remove if possible. The matter is essentially one of legislative policy, and it should be possible to express the legislative purpose so clearly as to avoid future disputes. This may well be done by somewhat enlarging or perhaps more clearly defining the Board's discretion respecting the approval of stock and bond issues. To this end the Board recommends the passage of the accompanying bill, marked "A." The full text of the decision of the court may be found in the appendix to this report, and the decision of the Board to which it relates in the Board's twenty-eighth annual report at page 98. It is to be remembered that all of the Board's decisions relative to the issue of new securities are required by law to be in writing, and to assign the Board's reasons therefor. The remedy for any unlawful, unreasonable or arbitrary exercise of its discretion may therefore be sought promptly and should readily be obtained.

Pursuant to a resolve adopted at the legislative session of 1912, the Board submitted to the 1913 session a special report relative to a codification of the laws pertaining to the manufacture, transmission, distribution and sale of gas and

electricity, and corporations engaged therein, as well as to the expediency of additional legislation affecting the relations of such companies to the public, accompanied by a bill which was printed as House Document No. 1925. This bill, after consideration by a joint committee, was reported in the Senate, but a bill differing in many particulars (Senate, No. 581) was substituted therefor, and the substituted bill was later referred to the next General Court.

The primary purpose of the codification proposed was to bring together, into a more systematic, logical and convenient arrangement, the laws relating to the supply of gas and electricity now included in various chapters of the Revised Laws and scattered through the acts of the twelve intervening sessions, and to free them from the confusion which had arisen from the often inapt and highly artificial use of the terms "light," "heat" and "power." One of the most important changes proposed in the present law was based upon a recommendation that the Board's jurisdiction be extended over the so-called "power" companies. The bill substituted in the Senate seriously modified the portion of the Board's bill relative to these concerns. It also omits some other important provisions contained in the bill proposed by the Board, and adds some important new provisions, notably those relative to eminent domain for transmission lines and the changes in existing provisions relative to consolidations, etc. The Board desires to say that it has not altered its position with respect to the important questions of public policy discussed in its report and involved in the codification, and to urge again the desirability of a codification upon the lines laid down. As the substituted bill (Senate, No. 581) has been referred to the current session of the General Court, the Board has assumed that this and the bill prepared by the Board may form the basis for the further consideration of the propositions which they contain, without submitting a new draft herewith.

Owing to the rapid recent increase in the variety and amount of the Board's work, it has been unable to dispose of many of the important cases presented with the promptness which it would most desire, and at the same time with that

thoroughness of investigation which the public interest requires; neither has the Board been able, for the same reason, to adequately exercise the important authority conferred by the legislation of 1913 over holding companies and their numerous trading and managing subsidiaries. The number of such concerns is steadily growing and their mutual relations are becoming increasingly complex. For the purpose of adding to the efficiency of the Board, and assisting in a more satisfactory performance of its various duties, a substantial addition to its technical and administrative staff seems to be imperatively required. The suggestions of the Board on this point are embodied in the accompanying bill, marked "B."

A. AN ACT RELATIVE TO THE ISSUE OF STOCK AND BONDS BY GAS AND ELECTRIC LIGHT COMPANIES.

Be it enacted, etc., as follows:

SECTION 1. Section twenty-four of chapter one hundred and nine of the Revised Laws is hereby amended so as to read as follows:— *Section 24.* Gas and electric light companies, corporations established for and engaged in the business of transmitting intelligence by electricity, aqueduct and water companies, shall issue only such amount of stock and bonds as the board of gas and electric light commissioners in the case of gas or electric light companies may from time to time vote, or the commissioner of corporations in the case of the other corporations hereinbefore specified may from time to time determine, is reasonably necessary for the purpose for which such issue of stock or bonds has been authorized. Said board may refuse to approve of the issue of stock or bonds if in its opinion such issue would be inconsistent with the public interest. Said board or commissioner shall render a decision upon an application for such issue within thirty days after the final hearing thereon. Such decision shall be in writing, shall assign the reasons therefor, shall, if authorizing such issue, specify the respective amounts of stock or bonds which are authorized to be issued for the respective purposes to which the proceeds thereof are to be applied, shall, within seven days after it has been rendered, be filed in the office of the board or commissioner rendering it and a certificate of the vote of the board or of the decision of the commissioners shall, within three days after such decision has been rendered and before the stock or bonds are issued, be filed in the office of the secretary of the commonwealth and a duplicate thereof delivered to the corporation which shall enter the same upon its records. A company which is within the provisions of this section shall not apply the proceeds of such stock or bonds to any purpose not specified in such certificate.

SECTION 2. This act shall take effect upon its passage.

B. AN ACT RELATIVE TO THE EMPLOYEES AND EXPENSES OF THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows:

SECTION 1. The board of gas and electric light commissioners may appoint or employ such engineers, accountants, statisticians, inspectors, clerks and other subordinates, as it may deem advisable, on such terms of office or employment and at such salaries as it may deem proper, and may expend therefor and for the performance of the duties imposed upon it by law such sums as the general court shall annually appropriate. Any officer or employee of the board whose annual salary is in excess of twelve hundred dollars shall be exempt from classification by the civil service commission, unless said commission shall with the approval of the governor and council hereafter so request. The board may assign to all officers and employees so appointed or employed such duties and rank as it shall from time to time deem advisable, but all acts of such officers and employees shall be done under the supervision and control of, and subject to revision by, the board. The officers and employees of the board may be duly authorized by it to examine the books, contracts, records, documents and memoranda or the physical property of any company under the board's supervision and shall be entitled to full access thereto. But no such officer or employee shall divulge any fact or information which may come to his knowledge during the course of such examination unless directed by the board or by the court, or be so authorized by law.

SECTION 2. The sum of _____ is appropriated for the purposes specified in section one for the fiscal year ending on the thirtieth day of November, nineteen hundred and fourteen, to be paid out of the Gas and Electric Light Commissioners' Fund.

SECTION 3. This act shall take effect upon its passage.

ORDERS AND DECISIONS.

Price and Quality.

ATTLEBOROUGH PETITION.

This was a complaint in writing, under section 34 of chapter 121 of the Revised Laws, by the selectmen of the town of Attleborough, of the price of gas sold and delivered by the Attleboro Gas Light Company Corporation.

After due notice, public hearings, as required by law, were held in Attleborough, at which the selectmen and the company were represented by counsel.

On July 1, 1911, in response to a request of the selectmen, the company reduced its maximum net price from \$1.20 to

\$1.10 per thousand cubic feet; but the selectmen were not satisfied with this reduction, and instituted this complaint, which is the first proceeding of this kind brought against this company since the Board was established.

The company was organized in 1898 under the general law, and on Jan. 1, 1899, took over the property and business of an unincorporated association which since 1867 had conducted the gas business in Attleborough. Its original capital stock, of the par value of \$46,400, which was the same as that of the association which it succeeded, was issued with the approval of this Board, as required by law. In 1906, to provide for the cost of certain additions to plant, it was authorized to increase its capital stock by the issue of 116 shares, each of the par value of \$100, at the price then fixed of \$225 a share, yielding in all the sum of \$26,100.

The company began in 1899 with a maximum net price of \$1.50 a thousand; this was reduced to \$1.40 in 1903, \$1.30 in 1906, \$1.20 in 1910 and to the price already noted in 1911. Its output has increased from 15,346,000 cubic feet in 1899 to 57,326,000 in the year ending June 30, 1912.

The leading industry in the town is the manufacture of jewelry, whose processes make a liberal use of gas, giving a steadiness of consumption which is of great value to the company and has materially contributed to its prosperity. The town of Attleborough had a population in 1900 of 11,335 and in 1910 of 16,215; and although the company's distribution has been practically confined to the largest village, the sales per capita of the entire town have more than doubled during the decade.

The company's works occupy a tract of land containing nearly two and one-half acres near the mercantile and manufacturing center of the town, not far from the railroad, but without any track connection therewith. A portion of this land not required for the gas business has been rented to persons who have erected dwellings and shops thereon. The company also owns a tract of vacant land on the outskirts of the village, between the railroad and Ten Mile River, containing about six and one-half acres, purchased in 1905 with a view of ultimately locating the works there.

The old association, which for so many years under the name of the Attleboro Gas Light Company carried on the business as the predecessor of the present corporation, was organized in 1859, and took over the property and business of a company earlier organized which had become bankrupt. It began with a capital stock of \$6,000, very soon increased to \$11,600, which was further increased in 1886 to \$23,200 and in 1889 to \$46,400. A part of this capital increase was made through a stock dividend, which in an unincorporated association was not specifically forbidden by statute.

Since January, 1899, although deductions amounting to \$37,732 have been made through charges to depreciation, its books show a net increase in plant value, on account of expenditures for additions, of \$89,682, or \$63,582 in excess of the amount realized from the additional capital stock. Its current assets have also increased by \$17,655, and on June 30, 1912, the book value of its plant was \$157,372.89, with current assets of \$35,759.47, or a total of \$193,122.36, against which it had outstanding no liabilities other than its capital stock. During this period it paid regularly annual dividends of 12 per cent., and in 1910 an extra dividend of 10 per cent., claimed to represent income accumulated during several years from certain parcels of land owned by the company, not used in its business, and leased to others.

The new corporation being so closely identified with the old association that the two constituted virtually one continuous concern, the features of their financial history to which reference has been made led in the hearing to a consideration at some length of the question of a reasonable return. The proposition so clearly stated by the federal Supreme Court that a company of this character is entitled to a reasonable return upon the value of the property which it is actively and necessarily employing for the public convenience has been everywhere accepted as just and reasonable. For fundamental reasons no statement of equal authority has been laid down as to the amount, rate or percentage which constitutes such return, since it must evidently be affected by the time, place and conditions under which the question arises. Neither, so far as we are aware, is there any generally accepted and adequate

rule by which the value of the property for this purpose must be determined.

Since a company must make rates in advance, in attempting to provide for dividends and a reasonable strengthening surplus, it is impossible to see clearly and with certainty at the time what the company's business may develop. Surplus earnings so obtained have, however, quite different characteristics from those where rates are made in advance for the express purpose of providing out of profits plant investment which otherwise would come from the contribution of the shareholders. A prudent management will seldom distribute in dividends all of a company's apparent profits. Where in a brief term of years a large percentage of the plant investment appears to have been procured out of profits, or exceptionally large dividends have been declared, a suspicion naturally exists that prices have been unreasonably high, and a belief arises that the consumer has therefore acquired some equitable interest in such surplus.

Where a company performs a public service with a proper conception of its public duty, surpluses of this character are not likely to develop. While an investment made for the public benefit may prove of public advantage from whatever source it is derived, no company ought to profit by conduct based upon a false notion of its public relations. These statements must of course be taken as applying to an actual and not a merely apparent surplus, although this distinction can often be correctly made only by a thorough knowledge of the company's affairs. While such surplus may be due in some measure to skill and foresight in the management, it may be and often is due in part to the general growth and prosperity of the community in which the company is located. The value of the former to the community may well be liberally recognized, but some recognition of the latter may with equal justice be accorded the public. This company has grown and prospered along with and in large measure because of the growth of the community in which it is located. While it has been prudently and skillfully managed, its officers would doubtless concede that a portion of its prosperity is clearly the outcome of the prosperity of the town in which it is located.

There is a growing recognition of the truth of the proposition

that a public-service company is not entitled to a return upon the unearned increment in value of its real estate, but investment out of profits which it has been able to make solely through the general growth of the community which it serves has many similar attributes. It will commonly be found that a company's surplus is based on managerial skill and foresight, needlessly high rates or the general prosperity of the community, or, more frequently, to two or more of these combined; and while it may be difficult to determine what proportion is justly attributable to any one of these causes, there can be little question that the general growth of the community is an important factor. Whether because of a recognition of this principle or due to some other, it has been unlawful for many years in this State for a corporation of this class to represent its surplus in new capital by a stock dividend. It is difficult to see why the reasonable amount of return or the reasonable rate of return based upon the full value of a company's property should not be affected in the same manner by that portion of the investment made from what may be termed the unearned increment in its profits as by the unearned increment of value in its real estate; in other words, the reasonable rate of return upon a company's entire investment is lower where an appreciable part is derived from the two sources described than where it is entirely derived from the contributions of the shareholders in their payments for its stock.

A reasonable and fair provision for depreciation is a matter of so much importance that the Board has given special consideration to the claim of the company that 4 per cent. upon its entire plant ought to be allowed for this item. Taking the total valuation of the company's plant as shown upon its books, and which, in view of the company's method of accounting, may not be an unreasonable figure, we find that this may be divided into four items: land, mains, meters and other structures. In a growing community like Attleborough, land centrally located, like that of this company, can hardly be considered as depreciating at an annual rate of 4 per cent. There are indications in the company's records and accounts that it has materially increased in value since it was purchased. In view of the well-known long life of cast-iron mains, there seems

to be a general consensus of engineering opinion that, where such mains are kept in proper repair, a depreciation allowance of less than 4 per cent. is ample for that part of the company's plant. Liberal provision for renewal of meters condemned or otherwise lost, as well as ordinary repairs, has been provided for through operating costs. If the works are to be built on a new location and the present plant or works abandoned, depreciation of that portion of the company's investment will be rapid and complete. Even then the fair value of the remaining plant will substantially exceed all the investment made by the stockholders. It is therefore difficult to see why the large depreciation now impending of this part of the plant has not already been amply provided for out of the prices heretofore charged and the income already obtained thereby. Provision in any future price for depreciation made under the conditions now prevailing in this company may properly, therefore, be largely confined to the mains and the new works not yet built.

In 1905, when the six and a half acre tract already mentioned was bought, it was plainly intended for a new location for the gas works. The records of the corporation show that, after a pretty careful study of all the questions involved, the directors decided at that time that it would be advisable thereafter to limit the expenditure upon the works in their present location by their opinion that when a consumption of 50,000,000 feet annually should be attained the works could no longer be economically operated on the land then owned, and it would be necessary to remove them to a more favorable location. For this reason the six and a half acre tract was immediately bought. The annual sales at that time were about 25,500,000 feet. The 50,000,000 output was attained during the pendency of this petition, earlier, doubtless, than was originally anticipated by the directors. Under existing conditions it is doubtful if the business can be conducted at the present works with that economy which the public interest requires.

Plans for the new works and estimates of their probable cost were made. In view of the economies to be ultimately obtained, it is for the advantage of the public and the company that in the construction of these works suitable provision for

the future be made, and that their capacity should exceed present demands. The estimated cost for this new construction is about \$250,000, or more than four times the present capital stock. The actual cost may be more or less than this amount. Whether the funds necessary for the purpose be obtained through loans or an issue of stock, the carrying charges for the new investment should be met out of income. Unless provision for this is made in the price, the necessary funds may not readily be obtained.

Conditions like these are forced upon nearly all companies, developing, however, only at long intervals; but while their influence is felt, the problem of a reasonable and fair rate is surrounded with unusual difficulties. The time likely to be consumed in the new construction, the changes likely to occur in the volume of the business, the economies available through the operation of the new plant, all to a degree uncertain in their character, affect the question and must be carefully considered.

In the determination of the price but little consideration was given to the claim that the pay of certain officers of the company might be reduced to secure the reduction; other more important questions have engrossed the Board's attention. A study of the company's history, as revealed in its corporate records, indicates that its affairs have been managed with fidelity, economy and integrity, and that there is no sufficient reason to assume that the public has suffered from extravagance of any kind. Notwithstanding the fact that stock dividends to a certain extent may have been made when such practices were not uncommon, and at a time when they were not forbidden by law, its capital in proportion to its business ranks lowest of the gas companies in the State. In other words, it requires a smaller portion of its price to pay the same rate of dividend than any other company, — a fact contributing in a marked degree to its ability to maintain the price named.

The Board believes the price hereinafter named sufficient to yield, in addition to reasonable operating expenses, a suitable allowance for depreciation and a reasonable return upon the value of the property actively and necessarily employed for the public convenience.

A portion of the hearings was devoted to a criticism of the

pressure maintained by the company, and its method of enriching and purifying its gas. These questions may indirectly affect the value of the gas and are therefore of some importance to consumers. The gas supplied by the company, however, conforms to the established legal standards, and there is nothing in the pressures generally maintained which is abnormal, or likely, in the Board's opinion, to work to the disadvantage of a consumer who is reasonably careful in the use and adjustment of his gas-consuming devices. It is the duty of the company to secure and maintain a reasonably even and moderate pressure throughout its mains, and if it fails to do so, any customer may bring the fact to the attention of the Board and have his complaint promptly considered.

The Board recommended that on and after the first day of March, 1913, the net price for gas supplied by the Attleboro Gas Light Company Corporation should not exceed \$1 a thousand feet. (February 7.)

BROCKTON PETITION.

This was a complaint in writing, under section 34 of chapter 121 of the Revised Laws, by more than twenty customers of the Edison Electric Illuminating Company of Brockton, of the price of electricity supplied by it.

After due notice, as required by law, public hearings were held by the Board in Brockton, at which both parties were represented.

This company was charging a maximum price of $16\frac{2}{3}$ cents a kilowatt hour, with a 10 per cent. discount for prompt payment, making a net price of 15 cents. This price applied to residence and office lighting, and was for the first thirty hours' monthly use of the connected load. For all kilowatt hours in excess of such use the gross price was 10 cents, or, with the discount, 9 cents net. For store lighting, the same as for residences, except on a three-year contract, when 10 per cent. additional discount was allowed. For factories, the same as for residences, except where Edison current was used wholly. If such customers purchased their own lamps, they paid for lighting, with 30 to 40 horse-power motors installed, 12 cents a kilowatt hour; 40 to 50 horse-power installed, 11 cents a kilowatt

hour, and over 50 horse-power, 10 cents a kilowatt hour. Factory lighting was subject to the regular 10 per cent. discount for prompt payment within ten days. There was a minimum charge of \$1 a month per motor. There were various other rates offered, in which the base rate runs from 5 to 20 cents a kilowatt hour and the discounts for prompt payment from 10 to 50 and 10 per cent., and dependent upon a variety of other conditions, such as the using of current exclusively for light and power, with a minimum of \$300 a month and for the non-use of current during the peak hours in the winter. There were also flat rates of a fixed amount per month for fixed numbers and kinds of lights for restricted and unrestricted use. Power rates for motors up to 10 horse-power started with a base gross rate of 15 cents, and ranged from that to 5 cents, according to the size of motor and length of daily use. For larger motors there was a monthly charge based on the maximum demand, and a gross price of 3 cents a kilowatt hour for all electricity consumed, with discounts running as high as 44 per cent., according to the size of motor installed. The maximum net price of 15 cents had been in force since July 1, 1909. Prior to that date it was 18 cents. In April, 1910, the secondary net rate of 9 cents was given a wider application by the reduction of the hours at the primary rate from fifty to thirty hours' use of the connected load per month.

At the hearings, several customers brought to the attention of the Board their particular grievances against the company. With one exception they were lighting customers using comparatively little electricity, and their complaints seem to have arisen to a considerable extent because of a misunderstanding and distrust of the company's determination of their connected load. It appeared to be the company's usual practice to determine a customer's connected load by ascertaining the aggregate wattage of lamps installed. Inquiry seemed to prove that the connected loads used by the company in these particular cases corresponded with the respective wattage of the customer's lamps. This fact, however, did not fully account for the cause of the complaint. The difficulty lay rather in the system of charging adopted and the particular method of its application, which gave rise to a conviction on the part of some customers that others who used electricity under similar

conditions were getting an advantage over them. This seemed to result from the fact that a customer's rate depended not upon the amount used but upon the relation of that amount to his connected load. As the ratio of his consumption to his connected load for any month increased, the average price to him per kilowatt hour decreased. Consequently two customers having lamps of equivalent wattage installed, but used for a different number of hours in the same month, may be charged different prices. The same result may follow where two customers use equal amounts of electricity but have installations of unequal wattage.

The Board has had occasion frequently to consider and discuss in its decisions differential prices for electricity. It has admitted the general truth of the proposition so commonly urged that, other conditions being equal, length of use of a given demand has an influence upon the company's costs. It has appreciated the weight of the appeal made to the commercial enterprise of a company's management to make prices that will attract business, and it has recognized the importance and desirability, in the interest of all its customers, of increasing output without proportionately increasing investment, in order thereby to decrease the average cost of the electricity produced and sold. But the Board is at the same time convinced that a mere difference in the quantity used does not of itself constitute such a difference in condition as to justify a difference in price; that differences in lamp installations are exceedingly unreliable indications of actual differences in demand, and that whatever may be said as to the importance of the length of use of a given demand, unless variations in use are sufficiently marked, their influence upon cost is slight, and, as a foundation for differences in price, probably negligible. Indeed, differences in price where made seem to be based upon considerations of commercial expediency rather than a purpose to establish prices which shall charge each customer as much and no more than he should pay.

From an examination and analysis of this company's business it appears that nearly 90 per cent. of the company's customers are interested in the maximum net price of 15 cents. More than one-half of this 90 per cent. do not seem to make that use of electricity which, in view of their connected load, entitles

them to the secondary rate. Even those business and residence customers who become entitled to the secondary rate appear to pay average prices exceeding 11 and 12 cents respectively. On the other hand, certain customers who enjoy the advantage of special rates and long-term contracts are charged prices which average much lower. Doubtless many of the latter are not strictly dependent upon the company for a supply of electricity; but to a large extent the former are, and the company should serve their needs and convenience without discrimination, and charge them no more than a reasonable price.

In view of these facts and considerations it does not seem an unreasonable conclusion that the customers who are dependent upon the company for their supply do not use electricity under conditions so unlike as to make a uniform meter rate work any injustice to them. Neither is there any sufficient advantage in the two-rate system for small users of electricity to compensate for the misunderstandings and complications which it introduces, especially when the basis for its application is the connected load determined by the wattage of installed lamps. The Board also believes that the value of the small user to the company, particularly in residence lighting, and the importance of lower prices to develop this class of business have been underestimated. If it be inexpedient for any reasons to urge or require an immediate elimination of all differences in price, yet, as a first and essential step in the right direction, the Board is of the opinion that the company should offer to sell electricity to all its customers for any use at a uniform price; and that if the old schedules or similar schedules are continued, and a customer elects to be served under them, he shall not in any event be charged an average price, unless as the result of a minimum charge, in excess of such uniform price.

Some criticism was offered at the hearings of the special rates which certain customers enjoy, and of the rate at which the company was selling electricity to the Abington and Rockland company. There can be no real justification for any departure from the established schedules of prices or for giving any advantage, directly or indirectly, to one customer not offered to others enjoying or seeking the company's service under like

conditions. The Board therefore recommended that all special rates be discontinued as promptly as may be consistent with the fulfillment of existing contracts which cannot legally be canceled.

The Abington and Rockland company is under the same management as the Brockton company. The terms of the contract by which the latter sells electricity to the former were not arranged, therefore, as a result of independent bargaining. Nothing, however, developed at the hearing or in the Board's own examination of the affairs of the two companies to justify the conclusion that the Abington company was paying substantially less for its electricity than it would cost if generated by that company in properly equipped works. In any event, it was clear that, if this business were done at a loss to the Brockton company, it cannot make good this loss out of its commercial customers, and the Board recognized the weight of this proposition in the conclusion which it reached.

In 1908 the company erected a new generating station and equipped it with machinery of a high degree of efficiency. Since that year the volume of its output has been greatly increased, and the load upon its station has greatly improved, while there has been a considerable reduction in its production costs. There has been a corresponding steady increase in its net earnings, notwithstanding substantial expenditures in operating accounts for repairs and renewals. The company has a small gas business in Stoughton, but the property involved and its gas earnings are so small as to be of little account in considering the company's electricity supply business.

The following table exhibits the company's output, net earnings from its electric business, and dividends and interest for the past five years, viz.:—

	Kilowatt Hours sold.	Electric Earnings.	Interest and Dividends.
1908,	2,795,824	\$82,823	\$44,649 ¹
1909,	4,605,811	96,642	72,833 ²
1910,	6,341,370	115,338	81,129 ²
1911,	7,156,247	111,655	91,199 ³
1912,	7,536,582	131,825	93,194 ³

¹ Dividends at rate of 6 per cent. per annum.

² Dividends at rate of 7 per cent. per annum.

³ Dividends at rate of 8 per cent. per annum.

The effect of establishing a maximum uniform price cannot be predicted with certainty, but the Board is of the opinion that the price hereinafter named will allow the company earnings ample to cover reasonable operating expenses, including a proper allowance for depreciation and a fair return upon the value of the property which it is actively and necessarily employing for the public convenience.

The Board therefore recommended that the net price charged for electricity sold by the Edison Electric Illuminating Company of Brockton, on and after the first day of August, 1913, should not exceed 12 cents a kilowatt hour. (July 28.)

Appeals.

BARNSTABLE APPEAL.

This was an appeal, under the provisions of section 27 of chapter 121 of the Revised Laws, by the Buzzards Bay Electric Company from a decision of the selectmen of the town of Barnstable giving to the Barnstable Electric Company permission to construct and use lines for the transmission of electricity upon and along certain public ways therein named in that part of the town known as Hyannis.

After due notice public hearings were held in the village of Hyannis, at which the two companies named were represented by counsel.

The Barnstable Electric Company is a corporation organized under the general laws of the Commonwealth on Nov. 10, 1911, for the purpose of "making, transmitting and selling electricity for light, heat and power in the town of Barnstable and also in the town of Yarmouth, . . . and of owning and operating works therefor." Its incorporators are also interested in the Barnstable Water Company, which was established by chapter 286 of the Acts of 1911 "for the purpose of supplying the inhabitants of the town of Barnstable or any part thereof with water." The Water company began the construction of its works and mains in the early summer of 1911, and is now supplying the village of Hyannis.

The Barnstable Electric Company proposed to lease a portion of the Water company's pumping station for the installation of a 60-kilowatt electric generator, and to purchase from that

company power for operating it. It has at the present time no plant and has issued no capital stock, but it has applied for the approval of an issue of stock of the par value of \$10,000 to provide for the generator mentioned and other necessary station equipment, and for constructing a distributing system in the village of Hyannis.

The Buzzards Bay Electric Company was originally incorporated under another name for the purpose of making, selling and distributing electricity on the island of Marthas Vineyard. Before engaging in business on that island it adopted its present name and changed the location of its business to Falmouth, where it began the supply of electricity in 1909. On Nov. 7, 1911, after a public hearing, it was duly authorized by this Board, under the provisions of chapter 197 of the Acts of 1910, to carry on the business for which it was incorporated in Barnstable, Sandwich and a portion of Bourne. By chapter 460 of the Acts of 1912 the Legislature extended its powers to enable it "to engage in the business of making, selling and distributing gas for all purposes permitted by law in the town of Barnstable," and it has now pending before this Board, in accordance with the provisions of said act, an application for the final authority necessary to enable it to exercise its gas supply powers, the interests controlling this company having acquired the ownership of the gas plants now operated in the villages of Hyannis and Cotuit.

This company had on June 30, 1912, a plant of a book value of \$74,508.34, and other assets of \$25,211.90, and was then engaged in the construction of a generating station at Falmouth Harbor designed for a capacity of 1,500 kilowatts. Its lines at the date of the decision reached Woods Hole and Waquoit on the south shore of Falmouth, and Monument Beach at the head of Buzzards Bay. It was also supplying, from an independent electric plant, certain customers in the village of Cotuit in the town of Barnstable. Its avowed purpose was ultimately to extend its lines in Bourne and Sandwich, also through Mashpee to the villages of Cotuit, Osterville, Hyannis, Barnstable and West Barnstable, all in the town of Barnstable. Its plan also contemplates the supply of Yarmouth and certain towns to the eastward.

The village of Hyannis is incorporated as a fire district, with authority, among other things, to light its streets, and its affairs are managed by a prudential committee. This committee early in the summer of 1911 began to consider, with the representatives of the Buzzards Bay company, the advisability of lighting by electricity a portion of Sea Street, which connects the villages of Hyannis and Hyannisport. On Nov. 18, 1911, the company was duly authorized by the selectmen to erect and maintain wires upon certain telephone poles on Sea Street, and on Nov. 24, 1911, it began to supply street lights on that street, which were for a time subsequent thereto paid for by the fire district. Under the same permit from the selectmen it also supplied certain private customers.

Very soon after the Barnstable Electric Company was organized it applied to the selectmen for locations for lines to supply the village of Hyannis. No action was taken on this application, however, pending an investigation instituted by the fire district of the electric lighting problem. Following this investigation the fire district advertised for proposals for both street and commercial lighting. Both of the companies interested in this case submitted bids. The fire district, after receiving these bids, voted on May 29, 1912, to authorize a five-year contract with the Barnstable Electric Company for street lights. On June 10 this company filed with the selectmen an application for locations for its lines in the village of Hyannis. This application was granted July 6, 1912, and from that decision this appeal was taken.

The action of the fire district looking to the entrance of this company was apparently based upon a belief that it had offered the more favorable terms for its service, especially for street lighting. A close comparison of the prices named by the two companies, respectively, as applied both to the commercial and public use of electricity, does not make this advantage so obvious. The question of price and service, however, is one over which this Board has been given ample authority, irrespective of the particular company which may undertake the supply, and it is the policy of the State to secure, by supervision and regulation, reasonable provisions as to both rates and service.

At the outset it is of importance to note that the action of the selectmen in legal effect expresses their consent to the erection and maintenance of the lines of the Barnstable Electric Company, not merely in the streets of Hyannis which are named, but generally in the streets of the town of Barnstable; and if this appeal is dismissed and the decision of the selectmen affirmed, the jurisdiction of this Board is exhausted, and the right of the Barnstable Electric Company to engage generally in the distribution and sale of electricity in the entire town of Barnstable is settled conclusively so far as this Board is concerned. The company thereafter can sell to any one within reach of its proposed lines, may extend them whenever and as far as the selectmen shall grant the necessary street locations therefor, and it may be its duty to so extend them.

The decision of this appeal depends not upon the interests of the fire district alone, and still less upon the interests of the two companies concerned. It is not merely a question as to which of two companies shall do the electricity supply business in the town of Barnstable, but whether to the company already there a second company for the same purpose shall be added, so that there shall be two companies engaged in the same business in the same territory.

Companies of this kind, although formed with the expectation of private profit, are organized primarily to perform a public service. Their peculiar privileges in the public streets necessary for the economical conduct of their business are granted, not for the purpose of promoting private speculation, but solely to enable them to meet in a reasonable way the public necessity or convenience. The burden is upon every company seeking them, whether it be the first in the field or second, to demonstrate that it is there solely to supply a public need. The selectmen, acting as public officers, permit or refuse the application of even the first company to occupy the public streets according to what in their judgment the public convenience requires, and they have an entire right to refuse in their discretion such use to any and every company if in their opinion the public interest so demands. It is true that the Buzzards Bay company was in fact engaged in the manufacture and sale of electric light in the town of Barnstable at the time of

the decision of the selectmen upon which this appeal is based, and that it is thereby enabled to bring the appeal, but it has no such priority in Hyannis as to make this fact alone controlling in the decision of this case. The issue in this case, however, is whether the public necessity or convenience under all the circumstances calls for the admission of the Barnstable company into territory already occupied by another company able and willing to perform its duties.

It appeared at the hearing that before this controversy arose the Buzzards Bay company had planned and was undertaking in good faith the supply of this territory as rapidly as the growth of its business warranted. Its plans included not only the town of Barnstable with its many villages, of which Hyannis is one, but ultimately Yarmouth and other towns lying to the east of Barnstable. Already it had met with the favorable consideration of the selectmen of Barnstable and the authorities of the fire district of Hyannis. While its investment and business in Hyannis in November, 1911, were small in amount, yet it had irrevocably professed there its public calling, and could not thereafter have legally or properly refused to supply electricity throughout the town of Barnstable to all who might reasonably demand its service.

Before the Buzzards Bay company established itself on the Cape in 1909, there was but one electric company serving any part thereof, namely, the Cape Light, Heat and Power Company of Provincetown. That portion of the Cape lying east of the line of the canal, and excluding the towns of Provincetown, Truro, Wellfleet and Eastham, has a permanent population of about 20,000. In the summer this population is greatly increased by residents on the north and south shores and on Buzzards Bay, but in winter and summer the population is widely scattered among many small villages, and there is comparatively but little manufacturing. There has seemed to be a demand throughout this territory for a supply of electricity, although the field for such a supply is hardly equivalent to one of the smaller cities or large towns of the Commonwealth. Experience has shown that to supply such a scattered territory with a maximum of efficiency and economy a single company with a properly located central station is preferable to numerous

companies with independently operated stations, each the center of a small area of supply.

It is clearly the duty of the Buzzards Bay company to supply throughout the town of Barnstable, as well as its other territory, electricity to whoever may reasonably require it, and there was no claim at the hearing that it lacked either the ability or the disposition to do this. The evidence was that where it had supplied, its service had been satisfactory. No superior facilities were shown or claimed to exist in the Barnstable company, although there was an evident preference by certain prospective consumers to be supplied by that company.

Under all the conditions, in the opinion of the Board it did not appear that the public necessity and convenience required the admission of the Barnstable Electric Company, and the appeal was therefore sustained. The following was adopted: —

In the matter of the appeal of the Buzzards Bay Electric Company from a decision of the selectmen of the town of Barnstable adopted on July 6, 1912, granting to the Barnstable Electric Company permission to construct and use lines for the transmission of electricity upon and along certain public ways in that part of the town of Barnstable known as Hyannis, —

Ordered, That said appeal be sustained, and that the said decision and order of the selectmen of the town of Barnstable be annulled. (March 4.)

Capital Stock and Bonds.

Forty applications for approval of issue of stock or bonds have been decided during the year. The par value of the securities asked for was \$8,503,350, and the par value of the amount approved was \$8,005,800. In 28 cases the full amount asked for was approved.

The following table shows the securities approved by the Board for the several companies applying therefor, giving both the par value of the capital stock and the issue price thereof, determined as required by law; in the pages following will be found the several orders and votes of the Board relating thereto: —

COMPANY.	CAPITAL STOCK APPROVED.			Bonds approved at Par.	Date.
	Amount at Par.	Issue Price.	Value at Issue Price.		
Agawam Electric Company,	\$25,000	\$100	\$25,000	-	Sept. 5
Amesbury Electric Light Company, .	150,000	100	150,000	-	Nov. 21
Amherst Gas Company,	75,000	100	75,000	-	Jan. 29
Amherst Gas Company,	75,000	100	75,000	-	Nov. 10
Arlington Gas Light Company, . . .	200,000	100	200,000	-	Sept. 5
Attleborough Steam and Electric Company.	40,000	150	60,000	-	Jan. 5 ¹
Beverly Gas and Electric Company, .	250,000	170	425,000	-	June 9
Brockton Gas Light Company, . . .	500,000	100	500,000	-	July 3
Cambridge Gas Light Company, . . .	120,000	200	240,000	-	Dec. 8
Easthampton Gas Company,	100,000	100	100,000	-	Oct. 11
Edison Electric Illuminating Company of Boston.	2,275,600	215	4,892,540	-	Dec. 2
Fall River Electric Light Company, .	200,000	150	300,000	-	Jan. 29
Fall River Electric Light Company, .	200,000	150	300,000	-	Sept. 25
Fitchburg Gas and Electric Light Company.	160,800	85 ²	273,360	-	Oct. 8
Franklin Electric Light Company, . .	20,000	100	20,000	-	May 16
Gardner Electric Light Company, . . .	40,000 ³	105	42,000	-	Feb. 25
	40,000	150	60,000	-	
Gardner Gas, Fuel and Light Company, .	20,000	100	20,000	-	Dec. 2
Greenfield Electric Light and Power Company.	250,000	100	250,000	-	Sept. 23
Greenfield Gas Light Company, . . .	35,000 ³	50 ²	35,000	-	Dec. 8
Harvard Gas and Electric Company, .	12,000	100	12,000	-	Mar. 25
Haverhill Electric Company,	212,200	130	275,860	-	Oct. 9
Malden and Melrose Gas Light Company,	461,500	130	599,950	-	Nov. 12
Malden Electric Company,	336,000	145	487,200	-	Nov. 19
Marlborough Electric Company, . . .	127,500	160	204,000	-	Nov. 17
Natick Gas Light Company,	25,000	100	25,000	-	June 6
New Bedford Gas and Edison Light Company.	265,000	200	530,000	-	Oct. 27
Norwood Gas Company,	8,000	100	8,000	-	Mar. 25
Old Colony Gas Company,	221,000	100	221,000	\$146,000	Feb. 11
Plymouth Electric Light Company, . .	60,000	100	60,000	-	Sept. 5
Plymouth Gas Light Company,	20,000	100	20,000	-	Feb. 25
Quincy Electric Light and Power Company.	50,000	140	70,000	-	May 12
Shirley Light, Heat and Power Company,	4,000	50 ²	4,000	-	Dec. 22
	3,700 ³	50 ²	3,700	-	
Suburban Gas and Electric Company, .	150,000	140	210,000	-	Oct. 3
United Electric Light Company, . . .	250,000	200	500,000	-	Sept. 5
West Boston Gas Company,	147,500	100	147,500	-	May 23

¹ 1914.² Par value, \$50.³ Preferred stock.

COMPANY.	CAPITAL STOCK APPROVED.			Bonds approved at Par.	Date.
	Amount at Par.	Issue Price.	Value at Issue Price.		
Weymouth Light and Power Company, .	\$30,000	\$150	\$45,000	—	Nov. 6
Worcester County Gas Company, . .	200,000	100	200,000	—	June 14
Worcester Electric Light Company, . .	200,000	200	400,000	—	Feb. 18
Worcester Electric Light Company, . .	100,000	200	200,000	—	Oct. 1
Worcester Gas Light Company, . . .	200,000	200	400,000	—	Jan. 7 ¹

¹ 1914.

PETITION OF THE AMHERST GAS COMPANY.

This was an application by the Amherst Gas Company for the approval of an issue of additional capital stock of the par value of \$75,000, for the purpose of paying indebtedness incurred for new construction, extensions and permanent improvements to the company's plant.

On March 9, 1912, the Board approved an issue by this company of new capital stock of the par value of \$50,000, on account of expenditures upon its plant made prior to July 1, 1911. Between June 30, 1911, and Dec. 31, 1912, the company expended something more than \$81,000 in further additions to its gas and electric plants. It had outstanding on the latter date promissory notes for \$145,000. The following was therefore adopted: —

On the petition of the Amherst Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$75,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Amherst Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by the directors, of 750 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the company's obligations represented by its promissory notes outstanding on Dec. 31, 1912, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield, and in the "Boston Daily Advertiser," a newspaper published in the city of Boston. (January 29.)

PETITION OF THE FALL RIVER ELECTRIC LIGHT COMPANY.

This was an application by the Fall River Electric Light Company for the approval of an issue of additional capital stock of the par value of \$200,000, for the purpose of paying in part its floating indebtedness incurred for extensions of plant.

On May 18, 1910, the Board approved an issue of 2,000 shares of new capital stock on account of additions to plant made prior to Dec. 31, 1909. Since the latter date the company's expenditures for additions to plant up to Dec. 31, 1912, amounted to \$643,528. On the last-named date it had outstanding promissory notes for \$835,000. The following was therefore adopted: —

On the petition of the Fall River Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$150 a share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1912, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Fall River Evening News" and the "Fall River Globe," newspapers published in the city of Fall River. (January 29.)

PETITION OF THE OLD COLONY GAS COMPANY.

This was an application by the Old Colony Gas Company for the approval of an issue of additional capital stock of the par value of \$264,000 and bonds to an amount not exceeding the aggregate sum of \$176,000, for the purpose of constructing its gas works, distributing system and other property.

As set forth in the Board's previous decision relative to the issue of stock and bonds by this company, it has been engaged on the construction of a gas works in Braintree and a distribution system in the towns of Braintree, Weymouth, Rockland, Abington and Whitman, and for the past year it has been supplying gas in the towns named. At the date of this decision the construction originally planned was in considerable part completed. On Dec. 31, 1912, the promissory notes of the company outstanding amounted to \$411,000, representing payments made for such construction. Capital stock to the amount of \$44,000 par value, previously approved for account of construction represented by this indebtedness, had not then been issued. The following was therefore adopted:—

On the petition of the Old Colony Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$264,000 and of bonds to an amount not exceeding the aggregate sum of \$176,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock and bonds hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Old Colony Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 2,210 shares of new capital stock of the par value of \$100 each, and of bonds at not less than par and accrued interest to the amount of \$146,000, payable in not exceeding twenty years from the date thereof and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1912, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (February 11.)

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This was a petition by the Worcester Electric Light Company for the approval of an issue of additional capital stock of the par value of \$200,000, for the purpose of paying indebtedness incurred on account of additions to plant.

On Dec. 31, 1912, the company had outstanding promissory notes for \$590,000 on account of expenditures incident to the construction and equipment of its generating station and the extension of its distributing system. The following was therefore adopted: —

On the petition of the Worcester Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on the thirty-first day of December, 1912, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Evening Gazette," the "Worcester Evening Post" and the "Worcester Daily Telegram," newspapers published in the city of Worcester. (February 18.)

PETITION OF THE GARDNER ELECTRIC LIGHT COMPANY.

This was an application by the Gardner Electric Light Company for the approval of an issue of additional capital stock of the par value of \$80,000, of which 400 shares shall be common and 400 shares preferred, for the purpose of paying the floating debt incurred by the company for certain extensions of its plant.

On Dec. 31, 1912, the company had outstanding promissory notes to the amount of \$121,500. On March 8, 1911, the Board approved of an issue of capital stock, a portion of which was to be devoted to the extension of the company's distribution system into the towns of Westminster, Hubbardston, Barre and Winchendon, and to other additions to its local plant, made subsequent to Dec. 31, 1910. The company had also constructed a high-tension distribution line, from a point in Gardner, where it connects with the main line of the Connecticut River Transmission Company, to Barre, at an expense of over \$52,000. It had constructed distribution systems in the towns of Westminster, Hubbardston and Barre at an expense of over \$35,000, and it had also made additions to its generating station and distribution system in Gardner costing over \$37,000. The excess of these expenditures over the proceeds of the stock already approved therefor was more than \$102,000. The following was therefore adopted: —

On the petition of the Gardner Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$80,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Gardner Electric Light Company, in conformity with all the requirements of law relating thereto, of 400 shares of preferred capital stock, at the price of \$105 a share, and of 400 shares of common stock, at the price of \$150 a share, the prices of both classes of stock being so determined by its directors, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1912, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders

entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Worcester Daily Telegram" and the "Gardner News," newspapers published in the cities of Boston and Worcester and the town of Gardner, respectively. (February 25.)

PETITION OF THE PLYMOUTH GAS LIGHT COMPANY.

This was an application by the Plymouth Gas Light Company for the approval of an issue of additional capital stock of the par value of \$20,000, to provide for the cost of extending the company's plant.

Between June 30, 1911, and Dec. 31, 1912, the company expended in additions to its works and in extensions of its distributing system over \$19,000. Its promissory notes outstanding on Dec. 31, 1912, amounting to \$17,000, appear to have been incurred on account of this new construction. Further extensions of its distributing system already decided upon were estimated to cost in excess of the balance of the stock hereinafter approved. The following was therefore adopted: —

On the petition of the Plymouth Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$20,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Plymouth Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 200 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 170 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1912, and the proceeds of 30 shares to the payment of the cost of additions to plant made subsequent to the said thirty-first day of December.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered

for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Herald," newspapers published in the city of Boston. (February 25.)

PETITION OF THE HARVARD GAS AND ELECTRIC COMPANY.

This was an application by the Harvard Gas and Electric Company for the approval of an issue of capital stock of the par value of \$12,000, for the payment of its floating indebtedness incurred in the construction of its electrical distributing system and for future construction.

This company was organized under chapter 110 of the Revised Laws on Nov. 6, 1906, with an authorized capital of \$200,000, for the purpose of "making, selling and distributing gas for light or for heating, cooking, chemical and mechanical purposes; and for generating and furnishing electricity for light and power."

It was incorporated by the same interests which own the Leominster Electric Light and Power Company, Clinton Gas Light Company and Ayer Electric Light Company. The two latter companies supply electricity in towns adjacent to the town of Harvard on the west and north thereof, respectively, and the first-named company supplies electricity in territory adjacent on the west to that of the second-named company. In the spring of 1912 the Harvard company, not having previously issued any capital stock, acquired any property or engaged in business, obtained street locations for an electric distributing system in the town of Harvard. Subsequently it purchased land, built thereon a transformer station, and erected lines for the local distribution of electricity in Harvard. It also erected a high-tension transmission line across the town of Harvard for the purpose of connecting the generating stations of the Clinton and Ayer companies and, through the lines of the Clinton company in Lancaster, the Leominster station as well. On Nov. 20, 1912, it began the supply of electricity in Harvard, purchasing from the Clinton company, which, by means of its transmission line already described, was also supplying the Ayer company.

Prior to March 1, 1913, the Harvard company had expended

scemewhat more than \$28,000 in the purchase of real estate and in the construction of its transformer station, transmission lines and distributing system. On that date it had outstanding promissory notes slightly in excess of \$23,000. The following was therefore adopted: —

On the petition of the Harvard Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$12,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Harvard Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 120 shares of new capital stock, of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 1, 1913, and to no other purpose. (March 25.)

PETITION OF THE NORWOOD GAS COMPANY.

This was an application by the Norwood Gas Company for the approval of an issue of additional capital stock of the par value of \$8,000, for the payment of liabilities already incurred or to be incurred in the extension and enlargement of its plant.

On Dec. 31, 1912, the company had outstanding promissory notes to the amount of \$8,000. Since it acquired this property in 1909 it had expended substantially \$6,800 in extensions of its distributing system in excess of the proceeds of stock previously approved and other moneys available therefor. Further extensions of its plant to be made within a year will require more than the proceeds of the stock hereafter approved. The following was therefore adopted: —

On the petition of the Norwood Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$8,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Norwood Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of

80 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 68 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1912, and the proceeds of 12 shares to the payment of the cost of additions to plant made subsequent to said thirty-first day of December.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 25.)

PETITION OF THE QUINCY ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Quincy Electric Light and Power Company for the approval of an issue of additional capital stock of the par value of \$50,000, for the payment of floating debt.

On Feb. 1, 1913, the company had outstanding promissory notes to the amount of \$94,588.86, of which a little over \$70,000 appeared to represent expenditures for additions to plant, not otherwise provided for, made since the last approval of stock in 1910. The following was therefore adopted: —

On the petition of the Quincy Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$50,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Quincy Electric Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$140 a share, as determined by its directors, of 500 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Feb. 1, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders

entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Quincy Ledger," a newspaper published in the city of Quincy. (May 12.)

PETITION OF THE FRANKLIN ELECTRIC LIGHT COMPANY.

This was an application by the Franklin Electric Light Company for the approval of an issue of additional capital stock of the par value of \$20,000, for the payment of indebtedness already incurred and to be incurred by the company for new construction, extensions and permanent improvements.

Under a contract with the Millers Falls Water Supply District, dated Nov. 25, 1912, the company purchased the electric plant of the district. By the terms of this contract the company undertook to pay to the treasurer of the district in each year, beginning with the year 1913 and ending with the year 1933, the sum of \$900, and in each of the years 1934 and 1935 the sum of \$300. The aggregate amount of these payments is the sum of \$19,500, and the annual payments stipulated are equivalent in amount to the interest and sinking fund requirements on the \$15,000 debt incurred by the district for the purpose of acquiring the plant so sold, — a debt still outstanding. The company further agreed to rebuild the pole lines in the district wherever proper service so required, to substitute, subject to any future street lighting agreement, for the fixtures in use "such modern lighting fixtures as may be necessary for proper commercial and public lighting throughout the district," and to co-operate with the district to secure the location of new industries.

It appeared at the hearing that since this contract and purchase was made the company had found it necessary, in order to give proper service for both light and power, to undertake the substantial reconstruction of the entire distribution system acquired from the district. It had also rebuilt the high-tension transmission line connecting the district with the power house of the Turners Falls Company, from which the Franklin Electric Light Company has for some years obtained a supply for

all its customers, including the fire district, since 1907. In this reconstruction it had expended, up to Feb. 28, 1913, the sum of \$7,667.32, and a further substantial expenditure was required for its completion. The salvage from the property acquired from the district will probably amount to about \$1,450. It was also estimated that to complete work then under contract, and the additional construction in connection therewith, would require an expenditure of about \$11,000 more. In view of all these facts no stock was to be approved for account of the original purchase of the Millers Falls Water Supply District property.

Since the last approval of stock for this company in 1907, it had expended for additions to plant, outside of the Millers River district construction just described, about \$7,000 in excess of what was otherwise available therefor. On Feb. 28, 1913, the company had outstanding promissory notes to the amount of \$15,000. The following was therefore adopted: —

On the petition of the Franklin Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$20,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Franklin Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 200 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 130 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Feb. 28, 1913, and the proceeds of 70 shares to the payment of the cost of additions to plant made subsequent to said twenty-eighth day of February.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Hampshire Gazette," newspapers published in the cities of Boston, Springfield and Northampton, respectively. (May 16.)

PETITION OF THE WEST BOSTON GAS COMPANY.

This was an application by the West Boston Gas Company for the approval of an issue of new capital stock of the par value of \$147,500, for the payment of obligations incurred on account of plant construction.

The West Boston Gas Company is a corporation organized under the general law for the purpose of "buying, making, selling and distributing at wholesale to cities, towns, gas companies and gas and electric companies in the Commonwealth of Massachusetts, but not to private consumers, gas for lighting, heating, cooking, chemical and mechanical purposes, and buying, making, selling and distributing at wholesale or retail to cities, towns, gas companies, gas and electric companies, and other corporations, firms and individuals by-products incidental to such manufacture, sale and distribution of gas in cities and towns of said Commonwealth." Its charter was issued under date of Dec. 14, 1911. It had issued no capital stock. It had outstanding on Jan. 31, 1913, promissory notes amounting to \$217,451.

In January, 1912, it purchased from the Framingham Gas, Fuel and Power Company its gas works and the land on which they stood. It has since purchased additional land and materially enlarged these works. It also constructed a system of street mains for the purpose of supplying the companies in Natick and Marlborough, as well as in Framingham. Its indebtedness outstanding on Jan. 31, 1913, and incurred for the construction described, exceeded the par value of the stock named in the petition.

By the transfer and sale of its manufacturing plant to the petitioner, the Framingham Gas, Fuel and Power Company became a distributing and selling company only, buying all its gas instead of making it. The outstanding volume of securities of the Framingham company was of such amount that by the sale of this portion of its plant its capital became materially impaired, and a public interest attached to the disposition of the proceeds of the sale. Both the West Boston and Framingham companies have a common ownership and control. The latter corporation, pursuant to a vote of its stockholders, filed

with the Board a stipulation that the proceeds of the sale of its works as above described would be applied, first, to the payment and cancellation of its floating indebtedness represented by its accounts payable or its promissory notes incurred for additions to plant made subsequent to Aug. 21, 1905, the date of the purchase by the present owners of a controlling interest in the company, but to an amount not exceeding \$25,000; second, to the payment of its mortgage bonds outstanding on Jan. 31, 1913; and third, toward the payment, if any balance remains therefor, of the other promissory notes of the company. The following was therefore adopted:—

On the petition of the West Boston Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$147,500, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the West Boston Gas Company, in conformity with all the requirements of law relating thereto, of 1,475 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Jan. 31, 1913, and to no other purpose. (May 23.)

PETITION OF THE NATICK GAS LIGHT COMPANY.

This was an application by the Natick Gas Light Company for the approval of an issue of additional capital stock of the par value of \$40,000, for account of additions to plant.

On July 12, 1905, this Board approved an issue of new capital stock to the amount of \$22,500 for account of plant expenditure to be made subsequent to May 31, 1905. Since the latter date, and prior to March 31, 1913, the company had expended for that purpose slightly more than \$47,500. This amount exceeds by \$25,000 the proceeds of the stock approved for the purpose on July 12, 1905. On March 31, 1913, the company's notes outstanding amounted to \$40,500. The following was therefore adopted:—

On the petition of the Natick Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the ap-

proval of an issue of 400 shares of additional capital stock of the par value of \$40,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Natick Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by the directors, of 250 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by promissory notes outstanding on March 31, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Herald" and the "Boston Evening Transcript," newspapers published in the city of Boston. (June 6.)

PETITION OF THE BEVERLY GAS AND ELECTRIC COMPANY.

This was an application by the Beverly Gas and Electric Company for the approval of an issue of additional capital stock of the par value of \$250,000, for the purpose of providing funds for additions to plant and for paying indebtedness already incurred in making extensions.

On March 1, 1913, the company had outstanding promissory notes to the amount of \$100,000. Since June 30, 1912, aside from ordinary extensions of its mains and lines, it had made a substantial increase in its gas generating plant and apparatus and had begun a similar addition to its electric station and equipment. It had also done a considerable proportion of the work of undergrounding its wires required by the recent legislation relative thereto. The expenditures for these additions total nearly \$370,000, of which \$194,400 had been provided by an issue of stock approved for the purpose on Sept. 5, 1911, and the remainder from income and the proceeds of promissory notes of the company. The work already completed or in progress, with the underground system already described and the ordinary extensions in the near future, involved an expendi-

ture of more than the proceeds of the stock hereinafter approved. The following was therefore adopted:—

On the petition of the Beverly Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$250,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Beverly Gas and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$170, as determined by its directors, of 2,500 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 588 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 1, 1913, and the proceeds of 1,912 shares to the payment of cost of additions to plant made subsequent to said first day of March.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Post," newspapers published in the city of Boston, and in the "Beverly Evening Times," a newspaper published in the city of Beverly. (June 9.)

IN RE PETITION OF FALL RIVER GAS WORKS COMPANY.

Voted, To adopt the following:—

Whereas, On Jan. 17, 1911, the Fall River Gas Works Company filed with this Board a petition under Revised Laws, chapter 109, section 24, praying for the approval of an issue of 1,150 shares of additional capital stock; and

Whereas, After a hearing, the Board, on June 15, 1912, adopted an order, which was as follows:—

On the petition of the Fall River Gas Works Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 1,150 shares of additional capital stock of the par value of \$100 each, for the objects named in said petition, after public notice and hearing, in view of the facts and considerations, and for the reasons set forth in the foregoing decision, it is—

Ordered, That said petition be dismissed.

And whereas, Upon a petition for *certiorari* directed to this Board, the Supreme Judicial Court of the Commonwealth, in an opinion rendered on May 26, 1913, stated —

That in the decision to dismiss the petition upon the grounds stated in the record there was an error in law,

and a rescript was handed down directing the writ to issue.

It is *Voted*, That said order of June 15, 1912, be, and the same hereby is, revoked and rescinded. (June 9.)

PETITION OF THE WORCESTER COUNTY GAS COMPANY.

This was an application by the Worcester County Gas Company for the approval of an issue of 2,400 shares of additional capital stock, for account of expenditures for plant. The company's petition was later amended so as to make it an application for 2,000 shares only.

The company, on Dec. 31, 1912, had outstanding promissory notes to the amount of \$288,900. On July 14, 1905, the Board approved an issue of capital stock for account of expenditures for construction prior to Dec. 31, 1904. After the latter date and prior to Dec. 31, 1912, the expenditures for additional construction were more than the proceeds of the 2,000 shares named in the amended petition. The following was therefore adopted: —

On the amended petition of the Worcester County Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester County Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by the directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1912, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Worcester Daily Telegram," a newspaper published in the city of Worcester. (June 14.)

PETITION OF THE BROCKTON GAS LIGHT COMPANY.

This was an application by the Brockton Gas Light Company for the approval of an issue of additional capital stock of the par value of \$500,000, for account of existing debt and future additions to plant.

On Aug. 6, 1912, this Board approved an issue of new capital stock of the par value of \$250,000. Of the proceeds of this stock \$115,000 was to be applied to the obligations of the company represented by its promissory notes outstanding on Nov. 30, 1911, and \$135,000 to the cost of additions to plant made subsequent to said November 30. After that date the company expended for additions to plant \$257,162, or \$122,162 in excess of the proceeds of the stock approved therefor, which amount at the date of the decision was represented in the outstanding promissory notes. Further additions to plant already determined upon by the company were estimated to cost about \$530,000. The following was therefore adopted: —

On the petition of the Brockton Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 5,000 shares of additional capital stock of the par value of \$500,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Brockton Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by the directors, of 5,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,200 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on the twenty-eighth day of February, 1913, and the proceeds of 3,800 shares to the payment of the cost of additions to plant made subsequent to said twenty-eighth day of February.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Brockton Daily Enterprise" and "Brockton Daily Times," newspapers published in the city of Brockton. (July 3.)

PETITION OF THE AGAWAM ELECTRIC COMPANY.

This was an application by the Agawam Electric Company for the approval of an issue of new capital stock of the par value of \$30,000.

This corporation was organized under the general laws of this Commonwealth with an authorized capital stock of \$10,000, "for the purpose of the following: to manufacture, buy, sell, deal in, supply and distribute electricity for electric lights, heating and power, and to acquire by purchase, lease or otherwise, and to erect, maintain and operate, works, poles, wires and other apparatus for the manufacture, supply and distribution of electricity for electric lights, heating and power, but only in accordance with the laws of this Commonwealth." Its charter was issued under date of Dec. 13, 1912.

For a number of years an electric distributing plant, which appears to have been owned by the Housatonic Power Company, a Connecticut corporation, had been operated in the town of Agawam by Oley L. Allen, in whose name the business had been carried on.

From the evidence submitted at the hearing, the Board was satisfied that the property to be acquired would fairly represent the amount of capital stock hereinafter approved. The authorized capital of the corporation, however, was but \$10,000, and this amount of stock was first to be issued so as to enable the stockholders to vote to increase the stock to the full amount of \$25,000. The following was therefore adopted: —

On the petition of the Agawam Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$30,000, for the objects named in said petition, after public notice and hearing, it being

deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Agawam Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by the directors, of 250 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, viz.: to the purchase, free and clear of all encumbrances, of all of the plant and property situated in the town of Agawam and used in connection with the electric light business heretofore carried on in said town by Oley L. Allen, contractor, together with the "Feeding Hills Extensions," mentioned and described in a certain contract dated March 14, 1913, between the Enfield Electric Light and Power Company and Lester E. Flint, a copy of which has been filed with the Board, and all of the plant and property of the Housatonic Power Company situated in said Agawam.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (September 5.)

PETITION OF THE ARLINGTON GAS LIGHT COMPANY.

This was an application by the Arlington Gas Light Company for the approval of an issue of additional capital stock of the par value of \$200,000, for the payment of floating indebtedness incurred in the enlargement of its plant and additions to its distributing system, and for further additions thereto.

On July 25, 1912, the Board approved of an issue of stock by this company, the proceeds of which, to the amount of \$30,000, were to be devoted to additions to plant made subsequent to Dec. 31, 1911. The company appeared to have expended for such additions, between that date and April 1, 1913, in excess of the proceeds of said stock, upwards of \$35,000, for account of which it had outstanding on the date last named promissory notes to the amount of \$32,394.45. A substantial part of this expenditure was on account of the erection of a new holder and for extensions of the distribution system.

The company submitted a descriptive schedule of its pro-

posed new mains and an estimate of somewhat more than \$65,000 as the cost of the same. Obviously the exact cost of these could not be determined at the time, but it will probably somewhat exceed the amount hereinafter approved therefor. It had purchased a new site for its generating plant, and proposed to erect thereon a coal gas plant. The completion of the holder mentioned and the erection of the new works were estimated to cost over \$210,000. The following was therefore adopted:—

On the petition of the Arlington Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Arlington Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by the directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 300 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on April 1, 1913; the proceeds of 500 shares to the payment of an equal amount of the obligations of the company incurred subsequent to April 1, 1913, for extensions to the company's distribution system, and the proceeds of 1,200 shares to the payment of the obligations of the company incurred subsequent to said date in the erection of its new gas works.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (September 5.)

PETITION OF THE PLYMOUTH ELECTRIC LIGHT COMPANY.

This was an application by the Plymouth Electric Light Company for the approval of an issue of additional capital stock of the par value of \$60,000, for the payment of floating indebtedness and for the extension of its plant.

The company had promissory notes outstanding on May 31, 1913, to the amount of \$50,310.21. Prior to that date it had made expenditures for construction not provided for by the issue of securities of something over \$40,000. It proposed to extend its lines into Marshfield at an estimated cost of over \$20,000. The directors had voted to devote the proceeds of \$40,000 of the stock mentioned in this application, if approved, to the payment of floating debt and the balance to the extension of its plant. The following was therefore adopted:—

On the petition of the Plymouth Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$60,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Plymouth Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 600 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and no other, to wit: the proceeds of 400 shares to the payment of an equal amount of the obligations of the company represented by its promissory notes outstanding on May 31, 1913, and the proceeds of 200 shares to the payment of an equal amount of the obligations of the company incurred for additions to plant made subsequent to that date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined that all such shares shall be offered for sale in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Herald," newspapers published in the city of Boston. (September 5.)

PETITION OF THE UNITED ELECTRIC LIGHT COMPANY OF SPRINGFIELD.

This was an application by the United Electric Light Company of Springfield for the approval of an issue of additional capital stock of the par value of \$250,000.

The company's accounts showed that its net expenditure for additions to plant from Sept. 30, 1910, to Feb. 28, 1913, were

\$660,031.72. Of this amount, \$125,000 was provided from the proceeds of an issue of stock approved on Feb. 17, 1911, and \$395,000 from the proceeds of promissory notes outstanding on Feb. 28, 1913. Other additions to plant contracted for prior to March 1, 1913, were estimated to cost about \$155,000. The following was therefore adopted:—

On the petition of the United Electric Light Company of Springfield, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 2,500 shares of additional capital stock of the par value of \$100 each, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the United Electric Light Company of Springfield, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by the directors, of 2,500 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,975 shares to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Feb. 28, 1913, and the proceeds of 525 shares to the payment and cancellation of an equal amount of the obligations of the company incurred on account of additions to plant made subsequent to said twenty-eighth day of February.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (September 5.)

PETITION OF THE GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Greenfield Electric Light and Power Company for the approval of an issue of additional capital stock of the par value of \$250,000, for the payment of indebtedness already incurred and to be incurred for additional construction, extensions and permanent improvements to its plant and property.

Between May 1, 1911, and June 1, 1913, the company expended for additions to plant, in excess of the proceeds of stock previously approved therefor, something more than \$115,000, all of which was represented in its indebtedness outstanding on the last-named date. Further additions to plant under contract on May 31, 1913, were estimated to require the expenditure of over \$135,000. The following was therefore adopted:—

On the petition of the Greenfield Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 2,500 shares of additional capital stock of the par value of \$250,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Greenfield Electric Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 per share, as determined by its directors, of 2,500 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,150 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on May 31, 1913, and the proceeds of 1,350 shares to the payment of an equal amount of obligations incurred for additions to plant made subsequent to May 31, 1913.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (September 23.)

PETITION OF THE FALL RIVER ELECTRIC LIGHT COMPANY.

This was an application by the Fall River Electric Light Company for the approval of an issue of additional capital stock of the par value of \$200,000, for the payment of liabilities incurred or to be incurred for additions to its plant.

On Jan. 29, 1913, upon the company's petition for that amount, the Board approved an issue of 2,000 shares at a price to yield \$300,000, and required the proceeds to be applied to

the reduction of the promissory notes outstanding on Dec. 31, 1912. The Board then found that on that date the note indebtedness of the company was \$835,000 and that in the three years prior thereto it had expended for additions to plant, \$643,526. In the six months following Dec. 31, 1912, upwards of \$200,000 was similarly expended, and the notes outstanding on June 30, 1913, amounted to \$670,000. Concurrent with the additions referred to, substantial sums had been expended for reconstruction work at the stations and on the distribution system. The following was therefore adopted: —

On the petition of the Fall River Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$150 per share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Fall River Evening News" and the "Fall River Globe," newspapers published in the city of Fall River. (September 25.)

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This was an application by the Worcester Electric Light Company for the approval of an issue of additional capital stock of the par value of \$200,000, the proceeds to be applied to the payment of indebtedness incurred or to be incurred on account of additions to plant.

On Feb. 18, 1913, this Board, in approving an issue of 2,000 shares, found the indebtedness of the company which existed

on Dec. 31, 1912, on account of additions to plant, to be \$590,000. The proceeds of the stock then approved, amounting to \$400,000, being applied to this debt, as required by the order of approval, left unprovided for a balance of \$190,000. This amount appeared to be included in the notes of the company outstanding on June 30, 1913. Available earnings in excess of operating expense, interest and dividends had been ample to provide all expenditure for new plant made in the six months between the two dates named. In support of its petition the company submitted a statement of probable expenditures for plant additions which, if carried out as described, may amount to approximately \$180,000. That these expenditures are desirable and needed, properly to meet a public demand and satisfy the public convenience, may be assumed, but that an issue of new stock is necessary on that account did not appear with sufficient clearness to justify the Board in approving the same in advance of the actual expenditure. Under present conditions the company will apparently have ample resources with which to meet this expenditure without the issue of additional stock therefor. The obvious purpose of the restrictive statutory provisions as to the issuance of stock is to limit its amount to the actual needs of the corporation. If, after the proposed expenditure is made, an issue of stock shall be reasonably necessary for the purposes of the corporation, the company may then renew its petition without prejudice from the decision in the present case. The following was therefore adopted:—

On the petition of the Worcester Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 1,000 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 950 shares to the payment and cancellation

of an equal amount of the obligations of the company represented by its promissory notes outstanding on the thirtieth day of June, 1913, and the proceeds of 50 shares to the payment and cancellation of an equal amount of the obligations of the company incurred for additions to plant subsequent to said thirtieth day of June.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Evening Gazette," the "Worcester Evening Post" and the "Worcester Daily Telegram," newspapers published in the city of Worcester. (October 1.)

PETITION OF THE SUBURBAN GAS AND ELECTRIC COMPANY.

This was an application by the Suburban Gas and Electric Company for the approval of an issue of additional capital stock of the par value of \$239,200, for the payment of indebtedness incurred for new construction, extensions and permanent improvements, and for future additions to plant.

The company's expenditures for additions to plant between Nov. 30, 1909, and March 31, 1913, to the amount of \$190,000, were represented in its promissory notes outstanding on the latter date. At the hearing upon its petition the company submitted an estimate in gross of its probable expenditures during the succeeding three years, for account of ordinary minor additions incident to the prospective increase in the number of its customers, amounting to about \$145,000. Up to June 30 about \$20,000 of this had been expended, as appears by the company's annual return. In view of the obvious uncertainty as to the precise amount of the future expenditure which may be made for such additions, the consideration of so much of the petition as related to new stock therefor was deferred, without prejudice, until the expenditure should actually be made and the reasonable necessity for the issue be more clearly shown. Under ordinary conditions in a prosperous company where such expenditure, as it becomes necessary, can be otherwise readily financed, the approval in advance of additional stock therefor is of doubtful expediency. The following was therefore adopted: —

On the petition of the Suburban Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$239,200, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Suburban Gas and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$140 a share, as determined by its directors, of 1,500 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Evening Transcript," newspapers published in the city of Boston. (October 3.)

PETITION OF THE FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

This was an application by the Fitchburg Gas and Electric Light Company for the approval of an issue of additional capital stock of the par value of \$211,750, for the payment of floating indebtedness already incurred for new construction, extensions and permanent improvements, and for additional plant and property.

Between Sept. 30, 1911, and March 31, 1913, the company's net expenditures for construction, for which no stock had been issued or approved, amounted to about \$90,000, and this amount was represented in its promissory notes outstanding on the latter date. The statements of the company submitted at the hearing indicated that future expenditure upon its plant might be as much as \$276,000. Of this amount about \$166,000 appeared to be for additions, which were definitely described and of a character to be properly represented in new stock. About \$110,000 was an estimate in gross of the probable expenditures during the succeeding three years for account of ordinary minor additions incident to the prospective increase

in the number of its customers. Up to June 30 of this year about \$18,000 of this latter amount had been expended, as appeared by the company's annual return. In accordance with the rule stated in the Board's decision, on October 3, upon a petition of the Suburban Gas and Electric Company, and for the reasons there given, the approval of new stock for so much of this expenditure as had not in fact been made was deferred without prejudice until the reasonable necessity therefor can be more clearly shown. The following was therefore adopted:

On the petition of the Fitchburg Gas and Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$211,750, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fitchburg Gas and Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$85 per share, as determined by its directors, of 3,216 shares of new capital stock of the par value of \$50 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,058 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 31, 1913, and the proceeds of 2,158 shares to the payment and cancellation of an equal amount of the obligations of the company incurred on account of additions to plant made subsequent to said thirty-first day of March.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Fitchburg Sentinel" and the "Fitchburg News," newspapers published in the city of Fitchburg. (October 8.)

PETITION OF THE HAVERHILL ELECTRIC COMPANY.

This was an application by the Haverhill Electric Company for the approval of an issue of additional capital stock of the par value of \$278,400, for the payment of floating indebtedness incurred for new construction, extensions and permanent improvements, and for additional plant and property.

On June 13, 1912, the Board approved of an issue of additional capital stock by this company, of which the proceeds of 394 shares, at a price yielding \$51,220, were to be applied to additions to its plant made subsequent to Sept. 30, 1911. Between that date and March 31, 1913, it appeared to have expended for additions to its plant and property in excess of the money so provided something more than \$135,000. This expenditure was represented in its promissory notes outstanding on the latter date. Other construction work proposed as a basis for the issue of stock was estimated to cost over \$228,000. Of this sum about \$80,000 was shown to be for minor additions possible during the three succeeding years, but for which the actual expenditure will be incident to and dependent upon the number of new customers which may be secured during that period. Of this \$80,000, \$13,000 appeared from the annual return to have been expended between March 31 and June 30, 1913, and to be represented in the debt of the company on the latter date. For the reasons stated or referred to in the decisions upon petitions by the Fitchburg and Suburban companies, no approval of stock for the unexpended portion of the \$80,000 mentioned was included in this decision. The following was therefore adopted:—

On the petition of the Haverhill Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$278,400, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Haverhill Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$130 per share, as determined by its directors, of 2,122 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,038 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 31, 1913, and the proceeds of 1,084 shares to the payment of the cost of additions to plant made subsequent to said thirty-first day of March.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Haverhill Gazette," a newspaper published in the city of Haverhill. (October 9.)

PETITION OF THE EASTHAMPTON GAS COMPANY.

This was an application by the Easthampton Gas Company for the approval of an issue of additional capital stock of the par value of \$100,000, for the payment of floating indebtedness already incurred for new construction, extensions and permanent improvements to its plant and property.

On July 26, 1912, the Board approved of an issue of capital stock by this company of which the proceeds, to the amount of \$40,000, were to be applied to the cost of additions to plant made subsequent to June 1, 1912. After that date and prior to June 30, 1913, the company expended upon such additions, in excess of the amount so provided, considerably more than \$100,000. It had outstanding on June 30, 1913, promissory notes to the amount of \$184,000. The following was therefore adopted:—

On the petition of the Easthampton Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 1,000 shares of new capital stock of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Easthampton Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,000 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the company's obligations represented by its promissory notes outstanding on June 30, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Evening Transcript," the "Boston Daily Advertiser" and the "Boston Post," newspapers published in the city of Boston. (October 11.)

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT
COMPANY.

This was an application by the New Bedford Gas and Edison Light Company for the approval of an issue of additional capital stock of the par value of \$265,000, for the payment of indebtedness incurred for permanent additions to plant and for further additions thereto.

It appeared by the company's accounts that its net expenditures between April 30, 1910, and June 30, 1913, for additions to plant, after depreciation charges, were slightly in excess of \$650,000. Of this amount, \$148,000 was provided out of a stock issue approved on Aug. 5, 1910, \$380,000 was represented in the notes outstanding on June 30, 1913, and the remainder had prior to that date been provided out of income. On the date last named the company had determined upon additional plant construction to cost upwards of \$400,000. Although a portion of this may be for replacement costs which should be charged against income, the portion named in the order following may properly be provided out of new capital stock. The following was therefore adopted: —

On the petition of the New Bedford Gas and Edison Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$265,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the New Bedford Gas and Edison Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 2,650 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 1,900 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1913, and the proceeds of 750 shares to the payment of the cost of additions to plant made subsequent to said thirtieth day of June.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered

for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "New Bedford Evening Standard" and the "New Bedford Morning Mercury," newspapers published in the city of New Bedford. (October 27.)

PETITION OF WEYMOUTH LIGHT AND POWER COMPANY.

This was an application by the Weymouth Light and Power Company for the approval of additional capital stock of the par value of \$30,000, for the payment of liabilities incurred for the purchase, extension and enlargement of its plant and property.

On July 10, 1912, the Board approved of the issue of stock by this company of the par value of \$34,200, the proceeds to be applied to additions to its generating station and distributing system made subsequent to Dec. 31, 1911. It appeared from the facts submitted at the hearing that since the latter date the company had expended for such additions somewhat more than \$45,000 in excess of the proceeds of stock so approved. On June 30, 1913, its promissory notes outstanding amounted to \$120,000. The following was therefore adopted:—

On the petition of the Weymouth Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 300 shares of additional capital stock of the par value of \$100 each, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Weymouth Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$150 per share, as determined by its directors, of 300 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Evening Transcript," newspapers published in the city of Boston. (November 6.)

PETITION OF THE AMHERST GAS COMPANY.

This was an application by the Amherst Gas Company for the approval of additional capital stock of the par value of \$75,000, for the payment of floating indebtedness incurred for new construction, extensions and permanent improvements to its plant and property.

On Jan. 29, 1913, the Board approved an issue of capital stock by the company of the par value of \$75,000 on account of expenditures upon its plant made prior to Dec. 31, 1912. After that date and prior to Oct. 1, 1913, the company had expended somewhat more than \$75,000 in further additions to its gas and electric plants, and this amount was included in its promissory notes outstanding on the latter date. The following was therefore adopted: —

On the petition of the Amherst Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of 750 shares of additional capital stock of the par value of \$75,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Amherst Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 750 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the company's obligations represented by its promissory notes outstanding on Sept. 30, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield, and in the "Boston Daily Advertiser," a newspaper published in the city of Boston. (November 10.)

PETITION OF THE MALDEN AND MELROSE GAS LIGHT
COMPANY.

This was an application by the Malden and Melrose Gas Light Company for the approval of an issue of additional capital stock of the par value of \$461,500, for the payment of floating indebtedness already incurred for new construction, extensions and permanent improvements, and for additional plant and property.

It appeared from the accounts of the company that the cost of additions made to plant between May 31, 1909, and Dec. 31, 1912, for which no stock had been heretofore approved, had somewhat exceeded \$400,000. The amount of this expenditure was represented in the promissory notes outstanding on Dec. 31, 1912. Other additions to plant, either in process of construction or authorized on that date, were estimated to cost over \$238,000. The following was therefore adopted:—

On the petition of the Malden and Melrose Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$461,500, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Malden and Melrose Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$130 a share, as determined by its directors, of 4,615 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 3,077 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1912, and the proceeds of 1,538 shares to the payment and cancellation of an equal amount of the cost of additions to its plant made subsequent to said thirty-first day of December.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Post" and the "Boston Evening Transcript," newspapers published in the city of Boston. (November 12.)

PETITION OF MARLBOROUGH ELECTRIC COMPANY.

This was an application by the Marlborough Electric Company for the approval of an issue of additional capital stock of the par value of \$130,000, for the payment of liabilities incurred for the extension and enlargement of its plant and property.

Since the last approval of stock for this company in 1907 it had increased the capacity of its station, made extensive additions to its distributing system, and built a high-tension transmission line to Clinton in order to obtain current from the Connecticut River Transmission Company. Between June 30, 1907, and June 30, 1913, its net expenditure for additions to plant had been nearly \$240,000. Of this amount, \$35,200 was provided from the proceeds of new stock approved in 1907. Its promissory notes outstanding on June 30, 1913, were \$252,000. The following was therefore adopted: —

On the petition of the Marlborough Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 1,300 shares of additional capital stock of the par value of \$100 each, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Marlborough Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$160 per share, as determined by its directors, of 1,275 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the company's obligations represented by its promissory notes outstanding on June 30, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Post," newspapers published in the city of Boston, and in the "Marlborough Enterprise," a newspaper published in the city of Marlborough. (November 17.)

PETITION OF THE MALDEN ELECTRIC COMPANY.

This was an application by the Malden Electric Company for the approval of an issue of additional capital stock of the par value of \$393,100, for the payment of floating indebtedness incurred for new construction, extensions and permanent improvements, and for further additions to plant.

On March 31, 1913, the company had outstanding promissory notes to the amount of \$230,000. Its expenditures for additions to plant between Sept. 30, 1911, and March 31, 1913, for which no securities had been approved, somewhat exceeded \$200,000. Miscellaneous additions in progress on March 31, 1913, and at the date of the decision in large part completed, were estimated to cost about \$65,000. The underground work subsequent to March 31, 1913, to meet the requirements of the cities of Malden, Melrose and Medford, to the close of the year 1915 will probably call for upwards of \$225,000. For reasons given in former decisions, the approval of so much of the new stock included in the petition as it was proposed to issue for account of ordinary minor additions during the succeeding three years, incident to the prospective increase in the number of customers, was deferred until the amount of the expenditure therefor could be more clearly shown. The following was therefore adopted:—

On the petition of the Malden Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$393,100, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Malden Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$145 a share, as determined by its directors, of 3,360 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,380 shares to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 31, 1913; the proceeds of 1,550 shares to the payment of an equal amount of the cost of underground construction subsequent to March 31, 1913; and

the proceeds of 430 shares toward the payment of the cost of other additions to plant made since said thirty-first day of March.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (November 19.)

PETITION OF AMESBURY ELECTRIC LIGHT COMPANY.

This was an application by the Amesbury Electric Light Company for the approval of an issue of additional capital stock of the par value of \$175,000, for the payment of liabilities incurred for extensions, enlargements and additions to its plant and property, and for further extensions, enlargements and additions thereto.

On Aug. 6, 1912, the Board approved of an issue of stock, yielding \$14,700, for the cost of additions to plant made subsequent to June 30, 1912. The expenditure beyond the amount so approved during the year ending on June 30, 1913, for additions to plant which, as appeared from all the information before the Board, might properly be represented in additional stock, was about \$20,000. The company had outstanding bonds to the amount of \$70,000, which it had voted to call in accordance with their terms. It had also decided upon the enlargement of its station and generating apparatus at an estimated cost of about \$60,000. On June 30, 1913, the promissory notes outstanding amounted to \$40,000. The following was therefore adopted: —

On the petition of the Amesbury Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$175,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Amesbury Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 per share, as determined by its directors, of 1,500 shares of new capital stock of the par value of \$100

each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 200 shares to the payment and cancellation of an equal amount of the notes of the company outstanding on June 30, 1913; the proceeds of 700 shares to the payment and cancellation of the entire bonded indebtedness of the company now outstanding; and the proceeds of 600 shares to the payment of an equal amount of the cost of additions to its generating equipment made subsequent to June 30, 1913.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Amesbury News," a newspaper published in the town of Amesbury. (November 21.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

This was an application by the Edison Electric Illuminating Company of Boston for the approval of an issue of additional capital stock of the par value of \$2,275,600, to realize funds to be applied to the payment of liabilities heretofore or hereafter incurred for additions to and extensions of its plant and property.

At the time of the last approval of stock for this company, in 1912, the Board directed the application of the proceeds of stock sufficient to yield \$2,490,130 to the cost of additions to plant made subsequent to March 31, 1912. Between that date and Sept. 30, 1913, the company appeared to have expended upon its plant and property the sum of \$6,685,702. In addition to the proceeds of the stock approved therefor, the further sums of \$687,500 from mortgages of real estate, and of \$535,569 from earnings, were devoted to this expenditure. Included, however, in the sum stated above as added to property were certain items such as automobiles, signs, laboratory apparatus, etc., which, for reasons discussed in a former decision, may in the opinion of the Board be more properly represented by the company's surplus or temporary debt than in its more permanent capital stock. This left the sum of \$2,870,000 of this expendi-

ture not otherwise provided for and represented in the company's notes outstanding on Sept. 30, 1913. The amount estimated as necessary to complete work already determined upon on that date was \$3,016,280. The following was therefore adopted: —

On the petition of the Edison Electric Illuminating Company of Boston, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$2,275,600, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Boston, in conformity with all the requirements of law relating thereto, at the price of \$215 a share, as determined by its directors, of 22,756 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 13,348 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Sept. 30, 1913, and the proceeds of 9,408 shares to the payment of obligations of the company incurred on account of additions to plant made subsequent to said thirtieth day of September.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Evening Transcript," newspapers published in the city of Boston. (December 2.)

PETITION OF THE GARDNER GAS, FUEL AND LIGHT COMPANY.

This was an application by the Gardner Gas, Fuel and Light Company for the approval of an issue of additional capital stock of the par value of \$20,000, for the payment of liabilities incurred for extensions and enlargements of its plant and property.

On May 31, 1912, the Board approved of an issue of stock, the proceeds of which, to the amount of \$22,500, were to be applied to the cost of additions to plant made subsequent to Dec. 31, 1911. It appeared that the cost of such additions

between that date and March 1, 1913, had exceeded that amount by about \$20,000. This additional expenditure was represented in the promissory notes outstanding on the latter date. The following was therefore adopted: —

On the petition of the Gardner Gas, Fuel and Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$20,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Gardner Gas, Fuel and Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 200 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 1, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Gardner News," a newspaper published in the town of Gardner. (December 2.)

PETITION OF THE CAMBRIDGE GAS LIGHT COMPANY.

This was an application by the Cambridge Gas Light Company for the approval of an issue of additional capital stock of the par value of \$120,000, for the payment of indebtedness incurred for additions to plant.

On Oct. 31, 1913, the company had outstanding promissory notes to the amount of \$321,000. Between Jan. 31, 1912, and Oct. 31, 1913, it expended upon additions to its plant and property somewhat more than \$258,000 in excess of the proceeds of stock previously approved therefor. This expenditure was represented in its promissory notes outstanding on the latter date. The following was therefore adopted: —

On the petition of the Cambridge Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$120,000,

for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 1,200 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 31, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (December 8.)

PETITION OF THE GREENFIELD GAS LIGHT COMPANY.

This was an application by the Greenfield Gas Light Company for the approval of an issue of additional preferred stock of the par value of \$35,000, for the purpose of the payment of obligations incurred, or to be incurred, for the purchase of land and construction of buildings, laying of mains and pipes and other enlargement of the plant of the company.

This company had outstanding capital stock of the par value of \$131,000, consisting of 2,620 shares of \$50 each, divided into \$83,000 common, and \$48,000 preferred, stock. Between Dec. 1, 1910, and Sept. 30, 1913, it appeared to have expended upon additions to its plant more than \$35,000. This expenditure was represented in the promissory notes outstanding on the latter date. The following was therefore adopted: —

On the petition of the Greenfield Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional preferred stock of the par value of \$35,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Greenfield Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$50 a share, as determined by its directors, of 700 shares of new preferred stock, of the par value of \$50 each,

the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Sept. 30, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (December 8.)

PETITION OF THE SHIRLEY LIGHT, HEAT AND POWER COMPANY.

This was an application by the Shirley Light, Heat and Power Company for the approval of an issue of new capital stock of the par value of \$25,000, for the purpose of purchasing the light and power plant then established and operated in the town of Shirley and improving and extending the same.

This corporation was organized under the general laws of this Commonwealth, with an authorized capital of \$25,000, for the purpose of "purchase, sale, exchange, generation and furnishing light, heat and power, the purchase, sale, management, control and operation of plants and any and all apparatus and fixtures necessary for the above set-forth purposes." Its charter was issued on Feb. 10, 1913. It proposed to acquire, subject to two existing mortgages securing notes amounting to \$11,000, the real estate and all other property formerly owned by G. Merritt Ballou of Shirley, and employed by him in the business of supplying electricity in Shirley, together with the additions thereto made by the succeeding owners of the property and business. The note for \$3,000, secured by the second mortgage, requires a partial payment thereon of \$700 in February, 1914. After the original application was filed it was amended so as to ask authority to issue 80 shares of common stock of the par value of \$50 each for the purchase of the equity in the property described, and 80 shares of preferred stock of like par value for extensions of the distributing system, which were estimated to cost \$4,000. After an investigation the Board was unwilling to approve of the issue of more than 60 shares for the purchase of the equity described. The following was therefore adopted:—

On the amended petition of the Shirley Light, Heat and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 80 shares of common and 80 shares of preferred stock of the par value of \$50 each, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Shirley Light, Heat and Power Company, in conformity with all the requirements of law relating thereto, of 80 shares of common and 74 shares of preferred stock of the par value of \$50 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 60 common shares to the purchase of the property and business conveyed by G. Merritt Ballou to Laurance E. Cushing by deed dated Feb. 5, 1913, and recorded with Middlesex South District Deeds in book 3796, page 434, and all additions thereto made by subsequent owners, free and clear of encumbrances except two mortgages for \$8,000 and \$3,000, respectively, now on said property; the proceeds of 14 preferred shares to the payment of \$700 in cancellation of an equal amount of the principal sum of said note for \$3,000 maturing in February, 1914; and the proceeds of 60 preferred shares and 20 common shares to the payment and cancellation of an equal amount of the obligations of the company incurred for additions to plant subsequent to the acquisition by said company of the above described property. (December 22.)

PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

This was an application by the Attleborough Steam and Electric Company for the approval of an issue of additional capital stock of the par value of \$53,300, for the purpose of providing money to pay its indebtedness already contracted or to be incurred in additions to its plant and property.

This company had entered upon an enlargement of its station and of the capacity of its generating equipment. Contracts covering a considerable part of the work had been let prior to Sept. 30, 1913, and its construction was then in progress. The estimated cost of its completion exceeded \$80,000. To some extent this work involves a reconstruction of the existing station and its equipment. The company had for some years carried a cash reserve of \$10,000 in anticipation of possible replacements. From a consideration of all the facts presented at the hearing and in the possession of the Board there appeared to be no reasonable necessity for the issue of a greater amount

of stock than named in the order following. The following was therefore adopted:—

On the petition of the Attleborough Steam and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$53,300, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$150 a share, as determined by its directors, of 400 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment of an equal amount of the obligations of the company incurred subsequent to June 30, 1913, in the enlargement of its generating station and equipment, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Attleborough Sun," a newspaper published in the town of Attleborough. (January 5, 1914.)

PETITION OF THE WORCESTER GAS LIGHT COMPANY.

This was an application by the Worcester Gas Light Company for the approval of an issue of additional capital stock of the par value of \$200,000, for the payment of obligations incurred for new construction and additions to the property of the company.

On Oct. 31, 1913, the company had outstanding promissory notes to the amount of \$730,000. Between Feb. 1, 1911, and Oct. 31, 1913, it completed the work in progress on the earlier date for account of which capital was approved. The expenditure for further additions to plant, principally at the works of the company, had exceeded the amount to be derived from the stock asked for by the petition. The following was therefore adopted:—

On the petition of the Worcester Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the ap-

proval of an issue of additional capital stock of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 31, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Evening Gazette," the "Worcester Evening Post" and the "Worcester Daily Telegram," newspapers published in the city of Worcester. (January 7, 1914.)

Miscellaneous.

PETITION OF THE LYNN GAS AND ELECTRIC COMPANY.

This was an application by the Lynn Gas and Electric Company, under the provisions of chapter 197 of the Acts of 1910, for authority to carry on the business for which it was incorporated in the town of Lynnfield.

This company is a consolidation, under chapter 25 of the Acts of 1888, of the Lynn Gas Light Company, which was chartered by chapter 35 of the Acts of 1853 for the purpose of making and selling gas in Lynn, and of the Lynn Electric Lighting Company, which was organized in 1882 under the general laws for the purpose of furnishing electricity for lighting and other purposes. The consolidated company was authorized to generate and furnish gas and electricity in the same territories in which its constituent companies were by their respective charters authorized to make and sell the same. The charter of the Lynn Gas Light Company was amended in 1873, authorizing it to extend its pipes into Nahant, Saugus and Swampscott. While no limitation of territory is mentioned in the certificate of incorporation of the Lynn Electric Lighting Company, by its agreement of association it appears to have

been established or located in Lynn. In any event, upon its organization it began the supply of electricity in Lynn, and was so engaged at the time of the consolidation. Since the consolidation the consolidated company has furnished both gas and electricity in Nahant, Saugus and Swampscott, and has recently acquired by consolidation the gas company in Marblehead.

After the hearing the company waived and withdrew that portion of its petition which requested authority to carry on the electric business in Lynnfield. The application as amended appeared to be based on a general desire in that town for a supply of gas. It is contiguous both to Lynn and Saugus, and had no gas supply. No opposition to this part of the petition developed at the hearing. The following was therefore adopted:—

On the amended petition of the Lynn Gas and Electric Company, a corporation established under the laws of this Commonwealth for the purpose of making and selling gas in Lynn and Swampscott and electricity in Lynn, for authority to carry on the business of distributing and selling gas in the town of Lynnfield, as provided in chapter 197 of the Acts of the year 1910:—

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing, and upon due consideration thereof, hereby authorizes the said Lynn Gas and Electric Company to carry on the business of distributing and selling gas in the town of Lynnfield in this Commonwealth, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said business and to said corporation. (March 6.)

PETITION OF THE BOSTON CONSOLIDATED GAS COMPANY.

The following preamble and order were adopted on the petition of the Boston Consolidated Gas Company for approval of the application of the proceeds of the sale of certain real estate under the provisions of section 7 of chapter 417 of the Acts of 1903:—

Whereas, It appears that the Boston Consolidated Gas Company has sold and conveyed certain parcels of real estate which were conveyed to it for the purposes stated in chapter 417 of the Acts of 1903, to wit:—

1. A parcel of land located in the rear of Washington Street, Brookline, estimated to contain 2,200 square feet;

2. A parcel of land located on Camden Street, Boston, estimated to contain 26,669 square feet;

3. A parcel of land located on Mt. Vernon Street, Dorchester, estimated to contain 52,093 square feet; and has received from the sale of said parcels the sum of \$45,709; and

Whereas, It appears that since June 15, 1905, and prior to Feb. 1, 1910, the said company expended for additions and improvements to its plant the sum of \$2,528,530.36, divided as stated in the schedule thereof following, to wit: —

For a new holder at Central station, Roxbury,	\$305,276 71
For a new holder at the North End station,	190,183 66
For a new relief holder at Commercial Point,	48,171 68
For a new relief holder and exhauster plant at the Calf Pasture station,	60,333 73
For a new purifying house in Everett,	233,597 94
For a new water gas plant in Everett,	801,104 67
For street mains,	731,872 40
For gas meters,	157,989 57
	<hr/>
	\$2,528,530 36

And whereas, This Board, by orders duly adopted on Jan. 19, 1907, Aug. 2, 1907, Dec. 4, 1908, and April 26, 1910, respectively, approved of the application of certain sums of money, aggregating \$2,088,677.83, the same being the proceeds of certain real estate theretofore sold and conveyed by said company towards the payment and cancellation of an equal amount of the obligations of said company incurred on account of the expenditures hereinbefore enumerated; and

Whereas, It appears that during said period from June 15, 1905, to Feb. 1, 1910, said company has for construction purposes, including the items above enumerated, incurred obligations in excess both of the proceeds of real estate heretofore applied thereto with the approval of this Board as aforesaid, and of the proceeds of the real estate hereinbefore described, for the application of which thereto approval is now sought, it is therefore —

Ordered, That the approval of the Board of Gas and Electric Light Commissioners be and is hereby given to the application of the said sum of \$45,709 to the payment and cancellation of an equal amount of the obligations of the company incurred on account of the expenditures hereinbefore enumerated. (March 22.)

AMHERST POWER COMPANY IN CHICOPEE.

Approval of Location Requirements.

Whereas, By an order of the board of aldermen of the city of Chicopee, approved May 1, 1913, the Amherst Power Company was granted a location for a line for the transmission of electricity for light, heat and power across certain highways in

said city therein specified, said line being intended to extend from the station of the Amherst Gas Company in the town of Amherst through the town of Granby and the city of Chicopee into the town of West Springfield; and

Whereas, Certain regulations or restrictions were imposed in said grant of location affecting the erection, maintenance or operation of said line, expressed in the following terms and conditions, viz.:—

(1) That the Amherst Power Company indemnify and save harmless the city of Chicopee from all loss, cost, expense or damage of whatever kind or nature it may pay, suffer or incur, directly or indirectly, from the exercise of the permission granted by virtue of this order.

(2) That the Amherst Power Company shall, before exercising the permission given by this order, file a bond with the city clerk in the sum of \$25,000, in such form and with such sureties as shall be approved by the mayor of the city, which bond shall be conditioned to carry out the terms of this order.

(3) That the voltage of said wires shall not exceed 110,000 volts.

(4) That the rights and privileges herein given shall be on the further condition that the company shall comply with the laws of the Commonwealth of Massachusetts, the ordinances of the city of Chicopee and such further regulations and orders as the board of aldermen, with the approval of the Board of Gas and Electric Light Commissioners, may make.

(5) The authority granted by this order shall be void and of no effect unless a formal acceptance and agreement to abide by the terms hereof is filed with the city clerk within fifteen days after said company has been notified in writing of the approval of the restrictions and regulations contained in this order by the Board of Gas and Electric Light Commissioners.

(6) All future grants and permissions for lines of the character described and referred to herein shall be subject to the conditions hereof and to such further conditions as the board of aldermen, with the approval of the Board of Gas and Electric Light Commissioners, may attach thereto.

(7) That when it is no longer necessary for the Amherst Power Company to use this line, that is, when its franchise expires at the termini of its "through line" through the city of Chicopee, or if for any reason it shall no longer be necessary to use the locations granted in this order, then its rights herein shall cease, and the Amherst Power Company agrees to remove its wires from the streets.

(8) That the number of wires which may be erected under this order shall not exceed 20, and that all of said wires shall be placed at a height of not less than 35 feet from the ground.

(9) This order is made in accordance with the provisions of section 2 of chapter 509 of the Acts of 1911.

Now, Upon consideration of the premises, and pursuant to the provisions of section 7 of chapter 509 of the Acts of the year 1911, it is —

Ordered, That the Board of Gas and Electric Light Commissioners hereby approves of the regulations and restrictions imposed in the grant of location above described. (May 12.)

WESTFIELD PETITION.

This was an application by the municipal light board and the manager of municipal lighting of the town of Westfield, asking that this Board consent to the establishing of certain prices for gas and electricity alleged to be less than cost as defined in section 22 of chapter 34 of the Revised Laws.

After due notice a public hearing thereon was held in Westfield.

The town owns a combined gas and electric plant which it has operated since 1899. The rates which the municipal light board and manager proposed to establish were \$1 a thousand cubic feet for gas, 7 cents a kilowatt hour for electricity for light, and for power, 4 cents a kilowatt hour for less than 500 kilowatt hours a month, 3 cents for 500 to 2,000 kilowatt hours and 2 cents for over 2,000 kilowatt hours a month. From the foregoing prices there is no discount for prompt payment. It was not alleged that the 7-cent electric lighting or 4-cent power rate is less than cost as defined by the statute, but that the gas rate and the 3 and 2 cent power rates were. The prices previously prevailing were \$1.30 a thousand cubic feet for gas with a discount of 20 cents for prompt payment; for electricity for lighting, 12 cents a kilowatt hour with a discount of 2 cents for prompt payment; and for power, 5 cents a kilowatt hour less discounts computed as follows, viz.: —

10 per cent. on	187 kilowatt hours a month.
15 per cent. on	373 kilowatt hours a month.
20 per cent. on	560 kilowatt hours a month.
25 per cent. on	746 kilowatt hours a month.
33 per cent. on	932 kilowatt hours a month.
36 per cent. on	1,398 kilowatt hours a month.
40 per cent. on	1,865 kilowatt hours a month.
42 per cent. on	2,798 kilowatt hours a month.

Under the proposed schedule it is possible to obtain a rate as low as 2.9 cents, but only for a consumption equivalent to the continuous use of a 20 horse power motor at 90 per cent. of its rating for more than two hundred hours a month. Under the proposed schedule a 2-cent rate may be obtained by a consumption equivalent to a like use of a 15 horse power motor. The reduction in the prices for gas and electricity for lighting were obviously substantial.

Since the town acquired its plant the business has largely increased. In the year ending June 30, 1912, the output of gas was 36,731,100 cubic feet, in which is included 289,100 feet supplied to municipal buildings. The output of electricity in the same period was 1,009,004 kilowatt hours, including 377,600 kilowatt hours delivered at the switchboard for street lights and 15,199 kilowatt hours supplied to municipal buildings. While the station records prior to the year 1913 have not been so kept as to give complete and accurate data as to operating conditions, it appears that the electric plant is gradually improving its load factor. At the prices which have prevailed the income from private customers has in some years been sufficient not only to take care of operating expenses, interest on the outstanding debt incurred for plant and depreciation at the statutory rate, but to provide something toward the cost of lighting the streets and the public buildings. There is even reason to believe that the cost of new construction has at times been met out of earnings.

The law governing municipal lighting plants gives to the manager of municipal lighting, under direction of the municipal light board, authority to establish prices, but includes the following provision (Revised Laws, chapter 34, section 22):—

The price shall not, except with the written consent of the board of gas and electric light commissioners, be fixed at less than cost, in which shall be included all operating expenses, interest on the net investment in the plant, . . . at the rate paid upon the bonds . . . , the requirements of the sinking fund established to meet such bonds, and also depreciation of the plant, to be reckoned at not less than five per cent per annum of its cost, and losses; . . . Such price shall not be greater than shall allow, above such cost, a profit of eight per cent per annum to the city or town upon its net investment.

It appears to be the intention of the provision quoted to guard, on the one hand, the tax payers from having their property exploited in the interest of consumers of gas and electricity and, on the other, to prevent such consumers from being exploited in the interest of the tax payers. But the method prescribed for determining cost is necessarily somewhat arbitrary and artificial. If rigidly applied, it may wholly fail to recognize sufficiently the important part which the assumption of a proper business risk may play in developing the business.

The Legislature, while stating a rule for fixing the minimum price, has clearly indicated by the expression "except with the written consent of the board of gas and electric light commissioners" its belief that on proper occasions a departure from this rule may be justifiable. This application raised the question whether such an occasion had arisen in Westfield. In deciding this petition the Board was not called upon to prescribe what rates should be established, nor to specifically approve or disapprove those presented by the town, but rather to determine whether or not the minimum rates proposed were likely to be prejudicial to the interests of the tax payers or consumers generally and constituted a reasonable business risk.

In computing the cost of gas as defined by the statute the manager calculated that, while the cost for the year ending June 30, 1912, somewhat exceeded \$1, the cost for the calendar year 1912 was somewhat less than \$1 a thousand cubic feet. This was said to be due to an increase in sales and a favorable coal contract. Without accepting his figures as final the Board is convinced that the difference between the proposed price for gas and the prospective cost as defined by the statute is so small that it would not be justified in interfering with the establishment of the new price. Indeed, the sale of gas following so substantial a reduction in price may so increase as more than to take care of this difference through reducing the fixed cost per unit.

With respect to the proposed prices for electricity for power, there was no dispute that the 3 and 2 cent rates are less than the cost of the electricity as defined by the statute. The principal effect of the 4 and 3 cent rates as proposed will be to simplify the schedule by reducing the number of differentials

and to lower slightly the existing prices to the smaller power customers. These rates have been in force for a considerable period, and when established may have been less than cost as defined by the statute, but a substantial business has been secured under them with evident advantage to the plant and business as a whole.

The question with respect to the proposed 2-cent power rate was not so clear, and it was to this rate that the only opposition offered at the hearing was directed. This opposition, however, arose not from tax payers as such, but from the proprietors of a local power company which leases factory space and sells electric power to its tenants under a contract entitling them to the same rates for the electricity as are charged by the town. They claimed that, as nearly as they could determine their own costs, electricity for power cannot be profitably sold in Westfield as low as 2 cents. Their experience is, however, by no means conclusive as to the town plant. If the offering of this rate shall increase the power business and improve the load factor, it will probably result in decreasing to some extent the operating cost per kilowatt hour for current delivered to private customers, street lights and public buildings, and in a much larger decrease in the cost per kilowatt hour for interest and depreciation. Such improvement might bring the unit cost so low, even when computed by the statutory rule, as to make it less than the proposed price. But the town's returns indicate that the margin between the bare cost of production in the town plant and 2 cents is very slight, if any. Even if the proposed contract with the Amherst Power Company be made, the margin per kilowatt hour will not be so increased as to show any very substantial excess over the entire operating cost. If, therefore, the 2-cent rate is adopted it must be regarded as experimental, and to be later abandoned whenever it shall be demonstrated that current sold under it is supplied at a loss and that the consent of this Board ought to be withdrawn, notwithstanding the embarrassment incident to any advance in price.

The 2-cent power rate appears to have been proposed by the municipal light board after protracted deliberation, but entirely from motives of commercial expediency, the soundness of

which experience alone can demonstrate. Although this Board after consideration did not believe its duty required it to withhold its consent, it suggested that a careful reconsideration of the question by the municipal light board and manager before the rates were put into effect might not be unwise. Perhaps they may conclude that their object may be as well accomplished without so large a concession.

In its decision upon this petition the Board did not assume to consider and determine the reasonableness and propriety of rates established by the town, but only the expediency under all the circumstances of consenting to certain rates apparently prohibited by the statutory rule.

In view of the foregoing considerations, the Board —

Voted, To consent to the prices of \$1 a thousand cubic feet for gas, and 3 cents a kilowatt hour for 500 to 2,000 kilowatt hours and 2 cents for over 2,000 kilowatt hours a month for electricity for power, as established and certified to the Board on the ninth day of November in the year 1912 by the municipal light board and the manager of municipal lighting of the town of Westfield. (May 24.)

MARBLEHEAD PETITION.

This was an application by the municipal light board of the town of Marblehead asking that this Board consent to the establishing of a price of 5 cents a kilowatt hour for electricity for heating, this price being less than cost, as defined by section 22 of chapter 34 of the Revised Laws.

After due notice a public hearing thereon was held in Marblehead.

The town has an electric plant which it has operated since 1894. The municipal light board has fixed a price of 7 cents a kilowatt hour for electricity for heating, which became effective Feb. 1, 1913, and at the same time publicly announced its purpose to make a 5-cent rate for such supply if it obtained the consent of this Board thereto. The computation submitted by the municipal light board of the cost, as defined by the statute, was 6.56 cents a kilowatt hour, based on the returns for the year ending June 30, 1912. Without fully accepting the accuracy of this computation, an examination of the plant's affairs and operations made it evident that the proposed price was less than cost, as defined by the statute.

The prices for electricity previously prevailing have been: for lighting, 15 cents a kilowatt hour, with a discount of 20 per cent. for prompt payment, or 12 cents net; for heating, —

50 K. W. per month,	10.0 cents per K. W.
100 K. W. per month,	9.0 cents per K. W.
175 K. W. per month,	8.0 cents per K. W.
300 K. W. per month,	7.5 cents per K. W.
500 K. W. per month,	7.0 cents per K. W.
700 K. W. per month,	6.5 cents per K. W.
900 K. W. per month,	6.0 cents per K. W.
1,100 K. W. per month,	5.5 cents per K. W.
1,300 K. W. per month,	5.0 cents per K. W.
1,500 K. W. per month,	4.5 cents per K. W.
2,000 K. W. per month,	4.0 cents per K. W.

No discount is allowed from these prices.

The heating schedule quoted has been in force for about three years, but under it the plant has obtained but three customers. It did not appear that any of these had used sufficient electricity to make effective the prices, which are less than the computed cost already stated.

The law governing municipal lighting plants gives to the manager of municipal lighting, under direction of the municipal light board, authority to establish prices, but includes the following provision (Revised Laws, chapter 34, section 22): "The price shall not, except with the written consent of the board of gas and electric light commissioners, be fixed at less than cost, in which shall be included all operating expenses, interest on the net investment in the plant, . . . at the rate paid upon the bonds, . . . the requirements of the sinking fund established to meet such bonds, and also depreciation of the plant, to be reckoned at not less than five per cent per annum of its cost, and losses; . . . Such price shall not be greater than shall allow, above such cost, a profit of eight per cent per annum to the city or town upon its net investment."

The Board had occasion to discuss the more important questions involved in this application in a similar case, with respect to the Westfield plant. It does not seem necessary to repeat that discussion here, but only to point out that in deciding this petition the Board was not called upon to prescribe

what rates should be established nor to specifically approve that presented by the town, but rather to determine whether or not the rate proposed, with the limitations under which it is offered, is likely to be so prejudicial to the interests of the tax payers or consumers generally that the Board should interfere.

The heating rate in question was urged by the municipal light board after experience with a schedule of higher prices had demonstrated that they were not sufficiently advantageous to secure the business. The price at which electricity can be used for heating is not necessarily, or under all conditions, governed by the apparent cost of supplying it, but depends rather upon its value to the customer. It may, moreover, under some conditions, be furnished for this purpose at less than what appears to be the average cost, without actual loss to the town engaged in the supply. The propriety of trying to obtain this class of business must therefore largely involve at the outset considerations of commercial expediency. If the endeavor results in materially increasing output without proportionately increasing costs, there will be some commercial justification for undertaking the experiment, and to a degree the interests of the tax payers and customers generally may be promoted rather than injured. In view of these considerations the Board did not consider that its duty required it to withhold its consent from the heating rate which the town authorities, after careful deliberation, desired to establish, with the understanding, however, that should experience not justify its continuance the Board may intervene for its abrogation. The following was therefore adopted:—

Voted, To consent to the price of 5 cents a kilowatt hour for electricity for heating as established and certified to the Board on Jan. 22, 1913, by the municipal light board of the town of Marblehead. (June 7.)

SHREWSBURY DEPRECIATION FUND:

Upon a request to this Board from the municipal light department of the town of Shrewsbury, by Edward A. Logan, manager, and in behalf of said town, for the approval of an appropriation of the sum of \$1,919.20 for the depreciation fund for account of the municipal light plant for the current fiscal

year of the town, the said sum being a larger amount than 3 per cent. of the cost of the plant, exclusive of land and water power, it is —

Voted, That the Board hereby approves of the sum of \$1,919.20 as the amount to be included by the town of Shrewsbury in its appropriations and in the tax levy for the current fiscal year for account of the depreciation fund of the municipal electric light plant. (February 28.)

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

This was an application by the New Bedford Gas and Edison Light Company, under the provisions of chapter 197 of the Acts of 1910, for authority to carry on the business for which it was incorporated, namely, the sale of gas, within the limits of the town of Dartmouth.

This company was incorporated by chapter 144 of the Acts of 1850 for the purpose of "making and selling gas in New Bedford." By the provisions of chapter 295 of the Acts of 1889 it was duly authorized to furnish both gas and electricity in the town of Fairhaven. By chapter 152 of the Acts of 1890 the Edison Electric Illuminating Company of New Bedford was authorized to sell its property and franchises to the New Bedford Gas Light Company, and by chapter 46 of the Acts of 1891 the name of the latter company was changed to the New Bedford Gas and Edison Light Company. It is now actively engaged in the supply of gas and electricity in the city of New Bedford and the town of Fairhaven, and also in the supply of electricity in the town of Mattapoisett.

Dartmouth is contiguous to New Bedford, and the immediate purpose of this application was to enable the company to supply the inhabitants of a small section of the town lying close to the city line at Clark's Cove. There is no other company or person engaged in the business of making or selling gas in this portion of the town of Dartmouth. There is an acetylene gas plant at Smith's Neck in South Dartmouth which supplies certain houses in that locality, but it is too far away to supply readily and economically that section of the town lying close to the New Bedford line, and its owners made no objection to the proposed extension of the New Bedford company's mains

into Dartmouth. The selectmen of Dartmouth duly consented thereto in accordance with the provisions of section 25 of chapter 121 of the Revised Laws, and granted the necessary permits therefor. The following was therefore adopted: —

On the petition of the New Bedford Gas and Edison Light Company, a corporation duly established under the laws of this Commonwealth, and authorized to make and sell gas in the city of New Bedford and the town of Fairhaven, for authority to carry on the business for which it was incorporated, namely, the sale of gas within the limits of the town of Dartmouth, as provided in chapter 197 of the Acts of 1910, —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the New Bedford Gas and Edison Light Company to carry on the business of selling gas in the town of Dartmouth, with all the rights, powers and privileges, and subject to all the duties and liabilities set forth in all general laws now or hereafter in force applicable to said corporation. (July 16.)

PETITION OF THE TAUNTON GAS LIGHT COMPANY.

This was an application by the Taunton Gas Light Company for authority to carry on the business for which it was incorporated in the town of Raynham.

The company was chartered by chapter 3 of the Acts of 1853 “for the purpose of manufacturing and selling gas in the town of Taunton.” While this application was made under the provisions of chapter 197 of the Acts of 1910, the company was duly authorized by chapter 126 of the Acts of 1907 to carry on its business in the town of Raynham upon the approval of the selectmen of that town and of this Board. The approval of the selectmen had been given. The town of Raynham is contiguous to the city of Taunton, and it appeared at the hearing that there was a demand for a supply of gas in Raynham. The following was therefore adopted: —

On the petition of the Taunton Gas Light Company, a corporation established by the laws of this Commonwealth for the purpose of “manufacturing and selling gas in the town of Taunton” (now the city of Taunton), for authority to carry on the business for which it was incorporated in the town of Raynham in this Commonwealth, as provided in chapter 197 of the Acts of the year 1910, —

Voted, That the Board of Gas and Electric Light Commissioners, upon due consideration, after notice and a public hearing, it appearing that the selectmen of the town of Raynham have approved thereof,

hereby authorizes the said Taunton Gas Light Company to carry on the business for which it was incorporated in the said town of Raynham, with all the rights, powers and privileges, and subject to all the duties and liabilities set forth in all general laws now or hereafter in force applicable to said corporation, and hereby grants the approval contemplated by chapter 126 of the Acts of the year 1907. (September 23.)

BOSTON CONSOLIDATED GAS. — EAST BOSTON CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for the approval of a contract for the sale of gas by said Boston Consolidated Gas Company to the East Boston Gas Company, —

Voted, By the Board that the following contract annexed to said petition be approved, to wit: —

This Agreement, made in duplicate this eighteenth day of November, 1912, between the Boston Consolidated Gas Company (hereinafter called the Consolidated Company) and the East Boston Gas Company (hereinafter called the East Boston Company), both corporations duly established under the laws of the Commonwealth of Massachusetts,

Witnesseth, as follows: —

First. — The Consolidated Company agrees that it will for a period of two years beginning Dec. 1, 1912, furnish, sell and deliver to the East Boston Company, at the latter's holder in Chelsea, such quantity of illuminating gas as the East Boston Company may, during that period, require from day to day for the purpose of supplying its customers, not to exceed, however, 30,000,000 cubic feet of gas per month, such gas to conform in all respects to all legal requirements, and to be of heating power equal to not less than 600 British thermal units.

Second. — The East Boston Company agrees that it will pay to the Consolidated Company 50 cents per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement, paying on or before the fifteenth day of each month for all gas sold and delivered during the month immediately preceding.

Third. — All gas sold and delivered under the terms hereof shall be measured by a meter provided by the East Boston Company at its works in Chelsea, and that meter shall be open at all reasonable times to the inspection of the Consolidated Company or its properly authorized representatives.

Fourth. — The East Boston Company shall pay to the Consolidated Company the sum of \$3,500 per year, payable in monthly instalments at the same time when payment is made for the gas sold and delivered, said sum being approximately 10 per cent. of the cost of the mains constructed by the Consolidated Company in the city of Chelsea and used exclusively for the delivery of gas sold hereunder.

Fifth. — The East Boston Company agrees that its own works shall, during the term of this agreement, be operated in the manufacture of gas

to the greatest extent that shall be consistent with a due regard to efficiency and economy.

In witness whereof the Boston Consolidated Gas Company and the East Boston Gas Company have caused their corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their respective officers thereto duly authorized. (September 23.)

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON IN
NORWOOD.

Approval of Location Requirements.

Whereas, By an order of the board of selectmen of the town of Norwood, adopted Oct. 8, 1913, the Edison Electric Illuminating Company of Boston was granted a location for a line for the transmission of electricity under the surface of the public ways in said town therein specified, said line being intended to extend from the existing lines of said company in the town of Westwood through the town of Norwood to its existing lines in the town of Walpole; and

Whereas, Regulations or restrictions were imposed in said grant of location affecting the erection, maintenance or operation of said line expressed in the following provision, viz.:—

This order is made and said permission given on the definite understanding that its sole purpose is to enable said company to reach its existing line of transmission of electricity in the town of Walpole from its existing underground line of transmission of electricity in the town of Westwood by an underground line of transmission through the town of Norwood upon the representation that said underground line of transmission through said Norwood is a necessity to said company for said purpose, and permission for any other purpose is expressly excluded and denied.

and in the following conditions, viz.:—

First. — All work shall be done at all times under the direction of and to the satisfaction of the board of selectmen, or such other officer or officers as the board of selectmen may appoint to supervise the work; said supervision shall be at the expense of said company.

Second. — Said company shall file with the town its agreement and obligation to indemnify and save harmless the town of Norwood from any and all damages, loss, cost and expense of every kind and nature paid, sustained or incurred by said town or to which the town may be subjected, due to the presence of the conduits, manholes, armored cables and the necessary wires of said company under said streets, or due to

the prosecution of any work in connection with the construction and maintenance thereof, and in consequence of any acts or neglect of said company, its agents or servants, or in any manner arising from the permission hereby granted.

Third. — Said company shall, during the laying and construction of said conduits, manholes and armored cables, keep said streets properly lighted by night and protected by day, and carry on the work in such a way that public travel shall not be obstructed or incommoded, and shall at all times, with reference to the laying, construction, repair and maintenance of said conduits, manholes and armored cables and wires and cables therein, keep said streets protected, safe and passable.

Fourth. — Said company shall, upon the request of the board of selectmen for the time being of the town of Norwood, after an opportunity has been given to said company to be heard, make any removal of its conduits, manholes, armored cables, and its wires and cables therein, laid and constructed under this order, whenever necessary in the judgment of said board of selectmen for any public or municipal purpose, and if it shall fail so to do upon said request, said board of selectmen of said town may remove or cause to be removed said conduits, manholes, armored cables, and the wires and cables therein, at the expense of said company without any liability upon said town of Norwood or said board of selectmen for any loss or damage sustained thereby, and said company shall after due notice and a hearing change and remove its conduits and manholes, or armored cables, with the wires and cables therein, covered by this order, and lay and construct the same under any other streets or ways upon order of said board of selectmen.

Fifth. — After the construction of said conduits, manholes and armored cables, with the necessary wires and cables therein, all repairs thereto which require opening said streets shall be done only after a permit from the board of selectmen for the time being for the town of Norwood has been obtained, and shall be done under the direction of and to the satisfaction of the board of selectmen.

Sixth. — Said company shall, before any of said streets are disturbed for the construction of its said conduits, manholes and armored cables, execute and deliver to the town of Norwood, through the board of selectmen, its bond in form satisfactory to said board of selectmen, in the penal sum of \$10,000 for the faithful performance of its agreement and obligation above provided, and of all the conditions and requirements of this permit.

Seventh. — Said company shall comply with the requirements of existing bylaws and such other bylaws as may hereafter be adopted governing the location, construction and maintenance of conduits, manholes and armored cables with the wires and cables therein.

Now, Upon consideration of the premises and pursuant to the provisions of section 7 of chapter 509 of the Acts of the year 1911, it was —

Ordered, That the Board of Gas and Electric Light Commissioners hereby approves of the regulations and restrictions imposed in the grant of location above described. (December 18.)

PETITION OF THE LAWRENCE GAS COMPANY.

This was an application by the Lawrence Gas Company for authority, under the provisions of chapter 197 of the Acts of 1910, to carry on the business for which it was incorporated in the town of Boxford.

This company was chartered by chapter 17 of the Acts of 1849 "for the purpose of manufacturing and selling gas in the town of Lawrence." By chapter 49 of the Acts of 1877 it was authorized "to extend its mains and distributing pipes into and through the towns of Andover, North Andover and Methuen." In 1887 it was duly authorized, under the provisions of chapter 385 of the acts of that year, "to engage in the business of generating and furnishing electricity for light and power in the city of Lawrence." This authority was extended in 1889 to North Andover, in 1891 to Methuen and in 1903 to Andover.

The town of Boxford adjoins the town of North Andover. It is not at present supplied with electricity. It appeared at the hearing that the company proposed to extend its lines in North Andover into the town of Boxford for the purpose chiefly of supplying the village of West Boxford. The selectmen of Boxford have by formal vote signified their approval of the company's application. The following was therefore adopted:—

On the petition of the Lawrence Gas Company, a corporation established under the laws of this Commonwealth "for the purpose of manufacturing and selling gas in the town of Lawrence," and duly authorized to make and sell both gas and electricity in the city of Lawrence and the towns of Andover, Methuen and North Andover, for authority to carry on the business of furnishing electricity in the town of Boxford, as provided in chapter 197 of the Acts of the year 1910, —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the said Lawrence Gas Company to carry on the business of furnishing electricity for light, heat and power in the town of Boxford, with all the rights, powers and privileges, and subject to all the duties and liabilities set forth in all general laws now or hereafter in force applicable to said corporation. (Jan. 7, 1914.)

GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June last, with the localities supplied and the population of each according to the census of 1910. Unless otherwise noted the par value of each share of capital stock reported is \$100.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Adams Gas Light Co.,	Adams,	13,026	\$60,000
Amesbury & Salisbury Gas Co.,	Amesbury,	9,894	60,000
	Salisbury,	1,658	—
Amherst Gas Co.,	Amherst,	5,112	225,000
Arlington Gas Light Co.,	Arlington,	11,187	250,000
	Belmont,	5,542	—
	Winchester,	9,309	—
Athol Gas & Electric Co.,	Athol,	8,536	325,000
Attleboro Gas Light Company Corporation,	Attleborough,	16,215	58,000
Atwood, L. Sidney, ¹	Chatham,	1,564	—
Bernardston Acetylene Light Co., ²	Bernardston,	741	2,300
Beverly Gas & Electric Co.,	Beverly,	18,650	437,500
	Danvers,	9,407	—
Blackstone Electric Light Co.,	Blackstone,	5,648	10,000
Boston Consolidated Gas Co.,	Boston,	670,585	15,124,600
	Brookline,	27,792	—
	Milton,	7,924	—
Brockton Gas Light Co.,	Brockton,	56,878	809,000
	Randolph,	4,301	—
	Holbrook,	2,816	—
	Avon,	2,013	—
	Bridgewater,	7,688	—
	East Bridgewater,	3,363	—
	West Bridgewater,	2,231	—
Cambridge Gas Light Co.,	Cambridge,	104,839	1,440,000
Charlestown Gas & Electric Co.,	Somerville (in part),	61,085 ³	—
	Boston (Charlestown District),	41,444	600,000 ⁴
	Somerville (in part),	16,151 ³	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Citizens' Gas, Electric & Power Co.,	Nantucket,	2,962	26,000
Citizens' Gas Light Co.,	Quincy,	32,642	383,000
Clinton Gas Light Co.,	Clinton,	13,075	123,000 ⁵
Cotuit Gas Co., ²	Barnstable (Cotuit),	4,676	2,462
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	9,284	155,950 ⁴
	Hyde Park,	15,507	—
East Boston Gas Co.,	Boston (East Boston),	58,488	575,000 ⁶
	Chelsea,	32,452	—
Easthampton Gas Co.,	Easthampton,	8,524	350,000
Edison Electric Illuminating Company of Brockton,	Stoughton,	6,316	948,800

¹ Manufacture of gas, minor portion of business.² Unincorporated.³ Estimated.⁴ Par value, \$50.⁵ Par value, \$500.⁶ Par value, \$25.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Fall River Gas Works Co., . . .	Fall River, . . .	119,295	\$690,000
	Somerset, . . .	2,798	—
Fitchburg Gas & Electric Light Co., . . .	Fitchburg, . . .	37,826	727,900 ¹
Framingham Gas, Fuel & Power Co., . . .	Framingham, . . .	12,948	75,000
Gardner Gas, Fuel & Light Co., . . .	Gardner, . . .	14,699	103,200
Georgetown Gas Co., . . .	Georgetown, . . .	1,958	7,500
Gloucester Gas Light Co., . . .	Gloucester, . . .	24,398	150,000 ¹
Greenfield Gas Light Co., . . .	Greenfield, . . .	10,427	131,000 ¹
	Turners Falls, . . .	4,698 ²	—
Gregory, J. D., ³ . . .	Princeton, . . .	818	—
Hadley Lighting Co., . . .	Hadley, . . .	1,999	1,750 ⁴
Hatfield Gas Co., . . .	Hatfield, . . .	1,986	4,750 ¹
Haverhill Gas Light Co., . . .	Haverhill, . . .	44,115	75,000 ¹
Hyannis Lighting Co., ³ . . .	Barnstable(Hyannis), . . .	4,676	6,271
Ipswich Gas Light Co., . . .	Ipswich, . . .	5,777	16,000
Lawrence Gas Co., . . .	Lawrence, . . .	85,892	1,900,000
	Methuen, . . .	11,448	—
	North Andover, . . .	5,529	—
	Andover, . . .	7,301	—
Leominster Gas Light Co., . . .	Leominster, . . .	17,580	50,000
	Lunenburg, . . .	1,393	—
Lexington Gas Co., . . .	Lexington, . . .	4,918	40,000
Lowell Gas Light Co., . . .	Lowell, . . .	106,294	1,000,000
	Dracut, . . .	3,461	—
	Tewksbury, . . .	3,750	—
	Chelmsford, . . .	5,010	—
Lynn Gas & Electric Co., . . .	Lynn, . . .	89,336	1,182,500
	Swampscott, . . .	6,204	—
	Saugus, . . .	8,047	—
	Nahant, . . .	1,184	—
	Marblehead, . . .	7,338	—
Malden & Melrose Gas Light Co., . . .	Malden, . . .	44,404	1,624,000
	Melrose, . . .	15,715	—
	Medford (in part), . . .	—	—
	Everett (in part), . . .	—	—
	Reading, . . .	5,818	—
	Stoneham, . . .	7,090	—
Marion Gas Co., . . .	Marion, . . .	1,460	60,000
Marlborough-Hudson Gas Co., . . .	Marlborough, . . .	14,579	200,000
	Hudson, . . .	6,743	—
	Maynard, . . .	6,390	—
Milford Gas Light Co., . . .	Milford, . . .	13,055	72,300
	Hopedale, . . .	2,188	—
Natick Gas Light Co., . . .	Natick, . . .	9,866	59,600
New Bedford Gas & Edison Light Co., . . .	New Bedford, . . .	96,652	1,060,000
	Fairhaven, . . .	5,122	—
Newburyport Gas & Electric Co., . . .	Newburyport, . . .	14,949	285,000
	Newbury, . . .	1,482	—
Newton & Watertown Gas Light Co., . . .	Newton, . . .	39,806	560,000
	Waltham, . . .	27,834	—
	Watertown, . . .	12,875	—
	Wellesley, . . .	5,413	—
	Weston, . . .	2,106	—
North Adams Gas Light Co., . . .	North Adams, . . .	22,019	200,000
	Clarksburg, . . .	1,207	—
Northampton Gas Light Co., . . .	Northampton, . . .	19,431	120,000 ⁴
North Attleborough Gas Light Co., . . .	North Attleborough, . . .	9,562	68,100
	Plainville, . . .	1,385	—
Norwood Gas Co., . . .	Norwood, . . .	8,014	80,000
Old Colony Gas Co., . . .	Abington, . . .	5,455	288,000
	Braintree, . . .	8,066	—
	Hingham, . . .	4,965	—

¹ Par value, \$50.² Estimated.³ Unincorporated.⁴ Par value, \$25.

CORPORATE NAME.	Localities supplied.	Popu- lation.	Capital.
Old Colony Gas Co.,	Rockland,	6,928	—
	Weymouth,	12,895	—
	Whitman,	7,292	—
Otis Co., ¹	Ware,	8,774	—
Pittsfield Coal Gas Co.,	Pittsfield,	32,121	\$396,000
	Dalton,	3,568	—
Plymouth Gas Light Co.,	Plymouth,	12,141	60,000
Sadler, Thomas G., ¹	Attleborough (South Attleborough),	16,215	—
Salem Gas Light Co.,	Salem,	43,697	499,600
	Peabody,	15,721	—
South Hadley Gas Co.,	South Hadley,	4,894	5,000
Spencer Gas Co.,	Spencer,	6,740	97,500
Springfield Gas Light Co.,	Springfield,	88,926	1,373,200
	Agawam,	3,501	—
	Chicopee,	25,401	—
	Longmeadow,	1,084	—
	Ludlow,	4,948	—
	South Hadley Falls, West Springfield,	4,894 9,224	— —
Suburban Gas & Electric Co.,	Revere,	18,219	684,500
	Winthrop,	10,132	—
Sunderland Gas Co.,	Sunderland,	1,047	1,200 ²
Taunton Gas Light Co.,	Taunton,	34,259	220,000 ²
	Berkley,	999	—
	Dighton,	2,235	—
Vineyard Haven Gas & Electric Light Co.,	Vineyard Haven,	1,196	10,000
Vineyard Lighting Co.,	Oak Bluffs,	1,084	25,000
Waite & Smith, ³	Dartmouth (South Dartmouth),	3,793	—
Webster & Southbridge Gas & Elec- tric Co.,	Webster,	11,509	170,000
	Dudley,	4,267	—
	Southbridge,	12,592	—
West Boston Gas Co.,	— ⁴	—	70,000
Williamstown Gas Co.,	Williamstown,	3,708	40,000
Woburn Gas Light Co.,	Woburn,	15,308	45,100
Worcester County Gas Co.,	Brookfield,	2,204	285,000
	Leicester,	3,237	—
	Monson,	4,758	—
	North Brookfield,	3,075	—
	Palmer,	8,610	—
	Warren,	4,188	—
	West Brookfield,	1,327	—
Worcester Gas Light Co.,	Worcester,	145,986	1,200,000

¹ Manufacture of gas, minor portion of business.

³ Unincorporated.

² Par value, \$50.

⁴ Supplies gas companies in Frammingham, Marlborough and Natick.

The companies in Adams, Amherst, Athol, Beverly, Blackstone, Charlestown, Clinton, Easthampton, Fitchburg, Lawrence, Lynn, Marion, Nantucket, New Bedford, Newburyport, North Adams, Oak Bluffs, Revere and Winthrop, Spencer, Webster and Southbridge and Williamstown supply gas and electricity. The Edison Electric Illuminating Company of Brockton supplies gas and electricity in the town of Stoughton.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the

items relating to the manufacture and sale of gas in the returns of the last two years made to the Board: —

	FOR YEAR ENDING JUNE 30.	
	1912.	1913.
INCOME: —		
For gas sold by meter,	\$11,500,110 04	\$12,520,872 83
For gas supplied to public lamps,	243,819 61	251,429 20
For gas sold to other companies,	433,937 07	508,593 72
From sales of coke,	372,728 36	486,988 23
sales of tar,	187,195 07	197,368 37
sales of ammoniacal liquor,	63,709 68	72,962 76
rent of meters,	7,843 78	11,951 79
rent of gas stoves and engines,	2,967 29	1,532 13
rent of gas lamps,	26,105 85	25,573 70
public lamps other than gas lamps,	18,466 09	14,138 61
other sources,	1,709 16	571 00
Total,	\$12,858,592 00	\$14,091,982 34
EXPENSES: —		
1. Coals,	\$1,969,524 80	\$2,140,359 86
2. Enrichers,	882,871 48	1,167,858 01
3. Purifying materials,	35,417 40	35,323 54
4. Water,	30,893 00	36,026 96
5. Wages at works,	702,639 23	791,935 79
6. Repairs and maintenance of works,	398,929 79	373,835 69
7. Renewal of plant,	83,042 01	81,257 02
8. Apparatus and machinery,	70,541 16	111,873 22
9. Gas bought,	1,183,507 62	1,367,638 17
10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	494,531 23	511,625 68
11. Repairs, renewals and maintenance of mains and service pipes,	360,124 66	317,246 26
12. Distribution tools and appliances,	154,487 52	178,127 88
13. Repairs and renewals of meters,	256,569 77	267,946 27
14. Gas stove fixings, repairs, etc.,	138,985 60	185,322 25
15. Lighting and repairing (gas lamps only),	68,999 52	67,201 45
16. Lighting and repairing, and materials used for other lamps,	19,899 29	16,633 46
17. Directors' allowances,	17,628 69	17,689 87
18. Salaries of officers,	234,126 18	243,554 28
19. General salaries,	419,258 66	398,698 66
20. Rent of offices,	62,865 85	64,165 10
21. Repairs and maintenance of office buildings,	6,179 44	9,194 79
22. General office expenses,	446,458 25	333,734 39
23. Taxes,	1,095,735 39	1,164,809 07
24. Insurance,	89,998 76	144,278 15
25. Law expenses,	31,302 24	26,942 44
26. Claims,	29,270 00	40,061 86
27. Bad debts,	16,402 14	16,044 56
28. Incidental expenses,	5,856 69	2,880 44
Total,	\$9,306,046 37	\$10,112,265 12
Leaving an apparent profit on their gas business of	\$3,704,196 26	\$3,979,717 22
They have also received for interest, etc.,	49,748 70	47,142 75
for rents, etc.,	335,232 46	547,046 88
as profits from electric lighting,	996,070 52	1,098,735 05
Making a total of	\$5,085,247 94	\$5,672,641 90
Leaving an apparent deficit of	—	6,121 35
	\$5,085,247 94	\$5,678,763 25

	FOR YEAR ENDING JUNE 30.	
	1912.	1913.
From these receipts should be deducted:—		
Interest on bonds and loans,	\$496,456 70	\$612,311 99
Dividends,	3,368,689 30	3,599,451 25
Other items,	867,112 44	1,467,000 01
	\$4,732,258 44	\$5,678,763 25
Leaving a surplus for the year of	352,989 50	—
	\$5,085,247 94	\$5,678,763 25

Seven¹ of the companies appear not to have earned expenses, and twelve² have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$1,020,762.79. The receipts from sales for public lamps have increased by \$7,609.59.

In Appendix B will be found, under date of June 30, 1913, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1912 show the following facts:—

	JUNE 30.	
	1912.	1913.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$55,836,468 94	\$58,926,838 05
Cash on hand,	1,506,005 52	1,646,952 60
Due for gas,	778,930 64	841,638 90
Other accounts due,	625,326 85	637,091 45
Materials, etc.,	2,883,933 96	3,287,431 16
Notes receivable,	173,991 84	109,936 13
Reserve,	—	90,726 26
Investments, insurance and taxes,	1,658,418 82	1,656,286 72
Electric assets,	9,639,077 80	11,062,860 68
	\$73,102,154 37	\$78,259,761 95
LIABILITIES:—		
Capital stock,	\$36,426,283 83	\$38,256,682 84
Bonds,	1,644,000 00	1,786,000 00
Notes payable,	9,552,128 67	12,196,016 84
Unpaid bills,	881,399 31	983,982 79
Unpaid dividends,	80,013 00	134,832 00
Deposits,	428,801 25	467,720 34

¹ Thirteen last year.² Nineteen last year.

	JUNE 30.	
	1912.	1913.
Interest due and unpaid,	\$2,416 62	\$3,386 37
Interest accrued but not due,	43,457 05	48,910 83
Premium on capital stock,	14,326,324 25	14,573,987 25
Other items,	460,287 05	1,916,973 50
	\$63,845,111 03	\$70,368,492 76
Reserve and depreciation funds,	2,732,195 82	1,368,528 67
	\$66,577,306 85	\$71,737,021 43
Surplus,	6,524,847 52	6,522,740 52
	\$73,102,154 37	\$78,259,761 95
Of these companies: —		
61 ¹ show an aggregate surplus of	\$6,592,799 90	\$6,855,922 63
9 ² show an aggregate deficit of	67,952 38	333,182 11
Leaving total net surplus, as shown above, . .	\$6,524,847 52	\$6,522,740 52
Which added to reserves carried as liabilities, .	2,732,195 82	1,368,528 67
	\$9,257,043 34	\$7,891,268 19
Would show an actual surplus of	25.41	20.63
Equivalent to a per cent. on capital of about .		

¹ Sixty-three in 1912.² Seven in 1912.

Taxes.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix D. The aggregate valuation of all the companies is \$56,247,-555.

Certain companies, however, have electric light plants, and the assessed value of such whenever separately returned is as follows: —

Beverly,	\$472,642	Marion,	\$18,000
Blackstone,	15,000	Suburban (Revere),	597,960
Citizens' (Nantucket),	12,965	Vineyard (Oak Bluffs),	48,468
Easthampton,	249,000	Webster,	218,825
Fitchburg,	667,618		
Lawrence,	1,134,878	Total,	\$4,895,481
Lynn,	1,460,125		

The value of the gas plants as assessed by the local assessors is then, in round numbers, probably not far from \$48,000,000 as there are electric plants at Adams, Athol, Beverly, Charlestown, Clinton, New Bedford, Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including

State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$1,164,809.07, an average of 7.4 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$69,073.68 in the total and a decrease of two-tenths of a cent for every thousand feet sold.

Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix D. Twelve companies paid no dividends. The 54 companies paying dividends paid out in all for this purpose the sum of \$3,599,451.25, which is an average rate of 9.6 per cent. on their capital stock.

Reductions in Price.

The following companies reduced the maximum net price of gas per 1,000 feet during the year ending June 30, 1913:—

Amherst,	from \$1.50 to \$1.40
Arlington,	from 1.25 to 1.15
Attleboro,	from 1.10 to 1.00
Brockton,	from 1.10 to 1.05
Cambridge,	from .85 to .80
Charlestown,	from .85 to .80
Citizens (Quincy),	from 1.30 to 1.20
Easthampton,	from 1.60 to 1.40
Framingham,	from 1.80 to 1.65
Gardner,	from 2.00 to 1.90
Greenfield,	from 1.62 to 1.50
Natick,	from 1.60 to 1.50
Plymouth,	from 1.80 to 1.65
Springfield (in Chicopee and South Hadley Falls), .	from 1.25 to 1.00

Price.

The following pages show the prices charged by the several companies June 30, 1913, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1912 and 1913:—

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1913.	1912.	1913.	1912.
Adams, . . .	\$1 25	Discount 20 cents per M if paid before the 10th of the month; special rates of \$1 and 90 cents, respectively, to certain consumers.	\$1 05	\$1 05	\$1 04	\$1 04
Amesbury, . . .	2 00	Discount 50 cents per M for fuel purposes, 75 cents per M for engines. Minimum charge, 50 cents a month; \$1 a month where electric light is used.	2 00	2 00	1 55	1 60
Amherst, . . .	1 50	Discount of 10 cents per M if paid before the 10th of the month. For 500,000 cubic feet annually or over, \$1.25 net.	1 40	1 50	1 47	1 45
Arlington, . . .	1 25	Discount 10 cents per M if paid before the 10th of the month. Minimum charge of 50 cents a month is made to consumers whose net bills average less than that amount during the year.	1 15	1 25	1 28	1 28
Athol, . . .	1 75	If more than 20,000 feet are used, \$1.45 per M. Gas for fuel purposes, \$1.45 to \$1.25, according to quantity used. Yearly minimum charge of \$6; if monthly bills are not at that rate the difference is added to monthly totals.	1 75	1 75	1 50	1 54
Attleboro, . . .	1 20	Discount 20 cents per M if paid on or before the 16th of the month.	1 00	1 10	1 07	1 11
Atwood, L. Sidney (Chatham), . . .	15 00	Acetylene gas, 25 cents minimum charge.	15 00	15 00	15 00	15 00
Barnardston, . . .	15 00	Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1 per M net. Prepayment meters, \$1.20. Minimum charge of \$1 a quarter.	15 00	15 00	15 00	14 86
Beverly, . . .	1 30 ¹	Danvers: \$1.55 per M with discount of 20 cents for prompt payment; prepayment meters, \$1.45.	1 10 ¹	1 10 ¹	1 17	1 16

¹ Maximum gross and net prices, exclusive of Danvers.

COMPANY.	GROSS PRICE.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1913.	1912.	1913.	1912.
Blackstone, . . .	\$1 30	Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$6 a year, payable 50 cents a month, but adjusted at end of year on basis of year's consumption.	\$1 20	\$1 20	\$1 21	\$1 28
Boston Consolidated, .	80	Special rates for gas used for power and fuel exceeding 25,000 cubic feet per month ranging from 75 to 65 cents, with a discount of 30 per cent. on the excess of monthly bills over \$200. Minimum charge of 50 cents a month, with refund if bills exceed \$6 per year.	80	80	79.8	79.8
Brockton, . . .	1 15	Discount 10 cents per M on all bills paid on or before the 10th of the month. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon and Bridgewater is \$1.35 gross, with a discount of 10 cents per M if paid in 10 days.	1 05	1 10	1 07	1 11
Cambridge, . . .	90	Discount 10 cents per M if paid within 10 days from date of bill. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from 75 to 60 cents net.	80	85	80.5	85.6
Charlestown, . . .	90	Discount 10 cents per M if paid in 10 days. Meter rent of \$2 unless \$7 worth of gas is used yearly.	80	85	80.5	85.6
Citizens' (Nantucket), .	2 50	\$2 per M if more than 1,000 feet a month are used.	2 50	2 50	2 06	2 06
Citizens' (Quincy), . .	1 20	Gas for power, \$1.20 to 75 cents per M according to amount used. For industrial fuel, \$1.20 to \$1 per M according to amount used. Minimum charge of 50 cents a month, with refund if consumer's bills amount to more than \$6 per year.	1 20	1 30	1 27	1 36
Clinton, . . .	1 70	Discounts: 20 cents per M on first 2,000 feet per month; 30 cents on excess of 2,000 feet a month if paid before the 10th of the month. Special rates of \$1.25 and \$1.20, respectively, to 2 customers. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year, prepayment meters set at \$1.50 per M cubic foot.	1 50	1 50	1 47	1 50
Cotuit, . . .	15 00	Acetylene gas, discount 5 per cent. if paid in 10 days. Minimum charge 50 cents net per month per meter.	14 25	14 25	14 47	14 60
Dedham, . . .	1 15	Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 30,000 feet; 20 cents per M to 100,000 feet; 25 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than 500 feet a month.	1 15	1 15	1 04	1 04

East Boston,	85	Gas engine and fuel rate, first 10,000 cubic feet, per M, 85 cents; next 20,000 cubic feet, 80 cents; next 20,000 cubic feet, 75 cents; next 50,000 cubic feet, 70 cents; all over 100,000 cubic feet, 65 cents; a discount of 30 per cent. will be allowed on the excess over \$200 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumer's bills amount to \$6 per year.	85 1 40	85 1 60	83.4 1 57	83.4 1 61
Easthampton,	1 50	Discount 10 cents per M if paid within 10 days.				
Edison of Brockton,	5 50	Discount 10 per cent. Prepayment meter customers, \$5 net. Industrial heating, \$4 net per M. Pure oil gas. Supplies in Stoughton only.				
Fall River,	90	Discount 10 cents per M if paid within 15 days; 70 cents per M to all parties using 2,500,000 feet or more per year; 60 per cent. of regular rates to employees. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.10 gross, \$1 net in 15 days. To Tiverton Gas Company, 60 cents per M, but regular prices if less than 30,000 feet are used during any month.	85 4 95	4 95	4 59	4 61
Fitchburg,	1 25	Discounts: 10 cents per M on first 15,000 feet; 25 cents per M on next 10,000 feet; 35 cents per M on next 10,000 feet; 45 cents per M on next 10,000 feet; 55 cents per M on all over 45,000 feet if paid within 15 days. Minimum charge of 25 cents a month.	80 ¹	80	81.2	81.3
Frammingham,	1 65	Discounts: 10 cents per M to consumers of 2,000 to 10,000 feet; over 10,000 feet 20 cents. Special prices to large consumers. Minimum charge of 50 cents a month.	1 15	1 15	1 13	1 14
Gardner, .	1 90	Discounts: 5 cents to 40 cents, according to amount used. Minimum charge of 40 cents a month.	1 65	1 80	1 52	1 53
Georgetown,	15 00	Acetylene gas, .	1 90	2 00	1 95	2 00
Gloucester,	1 20	Discount 10 cents per M for first 200,000 feet, 40 cents for over 200,000 feet if paid within 10 days. Minimum charge, \$3 a year.	15 00	15 00	15 00	15 00
Greenfield,	1 66 ²	Discount 10 per cent. if paid before the 10th of the month following. Minimum charge, 50 cents per month or \$6 per year.	1 10	1 10	1 09	1 11
Gregory, J. D. (Princeton),	15 00	Acetylene gas, .	1 50	1 62	1 48	1 55
Hadley, .	15 00	Acetylene gas, .	15 00	15 00	15 00	15 00
Haverhill,	95	Discount 10 cents per M if paid within 10 days. City of Haverhill, 80 cents per M. Minimum charge, payable annually, of \$6 if less than that amount is used.	15 00	15 00	15 00	15 00
			85	85	85.6	87.1

¹ Maximum gross and net prices, exclusive of Somerset.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1913.	1912.	1913.	1912.
Hyannis, . . .	\$15 00	Discount 5 per cent. if paid within 10 days. Minimum charge, 50 cents a month. Acetylene gas,	\$14 25	\$15 00	\$13 73	\$14 45
Ipswich, . . .	2 00	Gas for gas stoves, \$1.80,	2 00	2 00	1 88	1 90
Lawrence, . . .	1 00	Discount 10 cents per M if paid within 15 days. Discount 20 cents to large mills. 80 cents net to city of Lawrence and 50 cents to employees, .	90	90	90.6	90.7
Leominster, . . .	1 70	Discounts on bills paid on or before the 10th of the month: 30 cents per M on first 2,000 feet; 45 cents per M in excess of 2,000 feet. 3 special customers at 85 cents per M. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year,	1 40	1 40	1 36	1 41
Lexington, . . .	1 75	Discount of 25 cents if paid within 10 days. Minimum charge of 50 cents to consumers whose net bills average less than that amount during the year,	1 50	1 50	1 57	1 59
Lowell, . . .	1 05	Discount 20 cents per M if paid within 7 days,	85	85	86.0	86.1
Lynn, . . .	85	price \$1.10 per M, with discount of 10 cents if paid within 10 days. To General Electric Company at high pressure, 50 cents net, at their works, plus 5 per cent. to cover pipe line loss. To Salem Gas Light Company, 60 cents per M feet flat rate, computed from consumers' meters in Salem plus 5 per cent. to cover pipe line loss,	75	75	73.0	72.9
Malden, . . .	1 00	For first 35,000 cubic feet per month, 10 cents discount; next 10,000 cubic feet, 20 cents; all in excess of 45,000 cubic feet, 30 cents if paid within 15 days. Same rates for power. Minimum charge of 75 cents a quarter for customers using less than 833 cubic feet,	90	90	90.1	90.1
Marion, . . .	12 50	Acetylene gas,	12 50	12 50	12 50	12 50
Marlborough, . . .	1 70	Discount 20 cents per M if paid within 10 days. Prepayment meters at \$1.50 net. One large consumer using gas engine, at \$1.25 per M net. Minimum monthly charge of 50 cents,	1 50	1 50	1 51	1 52
Milford, . . .	1 50	Bills amounting to \$50 a month, 15 per cent. discount. One special rate customer, at \$1.10 net and one at \$1.27½ net,	1 50	1 50	1 44	1 44
Natick, . . .	1 60	Discount 10 cents per M if paid by the 15th of the month. Fuel gas, \$1.50 per M. Minimum charge of 50 cents a month,	1 50	1 60	1 55	1 59

	90 ²	Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M; 2,000,000 to 3,000,000 cubic feet, 10 cents per M, and 3,000,000 cubic feet and over, 3 per cent. on net payments. Fairhaven, \$1.10, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7, . . .	80 ²	80 ²	80 ²	81.2
New Bedford, . . .	1 55	Discount 20 cents per M if paid in 12 days. Price of \$1 net to certain charitable and religious institutions. Meter rent of \$1 a quarter if less than that amount is used, . . .	1 35	1 35	1 37	1 39
Newburyport, . . .	90	For consumption exceeding 120,000 cubic feet a year prices range from \$9 to 80 cents, according to amount used. Minimum charge of 50 cents with refund if bills amount to \$6 a year, . . .	90	90	89.7	89.5
Newton, . . .	1 20	Discount of 20 cents per M if paid in 10 days. Special rates of 90 to 55 cents net, respectively, to certain customers, . . .	1 00	1 00	90.0	97.5
North Adams, . . .	1 25	15 cents per M discount if paid in 10 days. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year, . . .	1 10	1 10	1 10	1 17
North Attleborough, . . .	1 40	Discounts: 20 cents per M if paid before the 16th of the month. 25 cents per M to consumers of 40,000 feet a month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months, . . .	1 20	1 20	1 20	1 20
Norwood, . . .	1 70	Discount 10 cents per M if paid by the 15th of the month; 25 cents per M discount to large consumers. 50 cents a month minimum charge, . . .	1 60	1 60	1 58	1 57
Old Colony, . . .	1 35	Discount 10 cents per M if paid in 15 days, 5 cents additional discount for each 10,000 cubic feet over first 10,000 cubic feet. Gas engines, 35 cents discount. Minimum charge of 50 cents a month when consumers have not used over \$6 a year, . . .	1 25	—	1 25	1 29
Otis Company (Ware), . . .	1 50	To consumers of 5,000 to 10,000 feet or more a month, \$1.25; to consumers of 10,000 feet or more, \$1 per M. Minimum charge of 25 cents a month, . . .	1 50	1 50	1 33	1 33
Pittsfield, . . .	1 20	Discount 10 per cent. if paid in 10 days. For industrial and mechanical uses prices range from \$1.10 to 70 cents per M, according to consumption, less 10 per cent. in 10 days, . . .	1 08	1 08	1 02	1 06
Plymouth, . . .	1 75	Discount of 10 cents per M if paid in 20 days. Special rates of \$1.50 net to certain customers. Minimum charge of 50 cents a month, . . .	1 65	1 80	1 70	1 76
Sadler, Thos. G. (South Attleborough), . . .	13 50	Acetylene gas. Discount \$1 if paid within 20 days, . . .	12 50	12 50	12 73	12 73

¹ Maximum gross and net price, exclusive of Marblehead.² Maximum gross and net prices, exclusive of Fairhaven.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1913.	1912.	1913.	1912.
Salem,	\$1 20	Discount 20 cents per M if paid in 10 days. Charge of 25 cents a month when gas is not used.				
South Hadley,	15 00	Acetylene gas. Discount 15 per cent. if paid in 10 days.			\$1 01	\$1 03
Spencer,	1 80	Discount 20 cents for first 2,000 feet a month, 40 cents for all over 2,000 feet a month. Additional discount of 10 cents to consumers using gas ranges. Special rates to certain customers: 1 at \$1.25 per M flat rate a month; 1 at \$2.50 per M flat rate a month. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount for the year.	\$1 00 12 75	\$1 00 12 75	12 79	12 79
Springfield,	1 00	Discount 15 cents if paid within 15 days; also extra discount for quantity of 10 cents per M on the first 100,000 cubic feet in excess of 50,000 per month; and 20 cents per M on all in excess of 150,000 a month. Chicopee, \$1.15 per M cubic feet, 15 cents discount if paid by the 15th of the month.	1 60	1 60	1 51	1 53
Suburban (Revere),	1 00	Discount 10 cents per M if paid within 15 days. To consumers using over 35,000 cubic feet a month the following rates: first 35,000 cubic feet, \$1 per M; next 10,000, 90 cents; in excess of 45,000, 80 cents; less 10 cents per M if paid within 15 days from date of bill. Minimum yearly charge of \$3.	85	85	85.7	84.8
Sunderland,	15 00	Acetylene gas.	90	90	90.2	98
Taunton,	1 10	Discount of 10 cents per M if paid within 15 days. \$1 gross price for 125,000 cubic feet and over per quarter; 90 cents gross price for 1,000,000 cubic feet and over for manufacturing purposes per quarter, less 10 cents if paid within 15 days. 25 cents a month charged when no gas is used. South Dighton, \$1.20 gross per M, less 10 cents per M if paid within 15 days.	15 00	15 00	15 00	15 00
Vineyard Haven,	15 00	Acetylene gas. Discount of 10 per cent. if paid within 10 days. If more than 150 feet a month is used, \$12.50 per M. Minimum charge of 50 cents a month for each meter set.	1 00 ¹	1 00	98.8	98.5
Vineyard (Oak Bluffs),	3 80	Discounts: June to September, inclusive, 10 per cent. to 50 per cent., according to amount of bill; October to May, inclusive, 40 per cent. to 50 per cent., according to amount of bill. Minimum monthly bill of 50 cents net.	13 50	13 50	12 18	13 94
			3 42	3 42	2 83	2 96

Waite and Smith (So. Dartmouth), . . .	20 00	Acetylene gas, . . .	20 00	20 00	20 00	20 60
Webster, . . .	1 35	Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 cubic feet or less, \$1.35; 10,000 to 20,000 cubic feet, \$1.20; 20,000 to 30,000 cubic feet, \$1.10; 30,000 to 40,000 cubic feet, \$1 net per M, . . .	1 25	1 25	1 25	1 25
Williamstown, . . .	1 25	Discount of 20 cents per M on all bills paid on or before the 10th of the month. One special customer, \$1.20 per M less 10 per cent., . . .	1 05	1 05	1 06	1 07
Woburn, . . .	1 40	Discount 15 cents per M if paid within 15 days. Minimum monthly charge of 25 cents on 5 light meters or under if consumption is less than 300 cubic feet, and of 50 cents for larger meters if consumption is less than 500 cubic feet, . . .	1 25	1 25	1 25	1 37
Worcester County, . . .	1 80	Discounts: 20 cents per M for first 2,000 feet per month; 40 cents per M all over 2,000 feet. For gas engines and other industrial purposes, 60 cents per M. Additional discount of 10 cents per M for use for gas ranges. Special rate to 1 customer of \$1.50 net for first 2,000 cubic feet and \$1 net for all in excess. Minimum monthly charge, 50 cents to consumers whose net bills average less than that amount for the year, . . .	1 60	1 60	1 51	1 52
Worcester, . . .	95	Discount 20 cents per M if paid on or before the 15th of the month, . . .	75	75	75.9	78.1

¹ Maximum gross and net prices, exclusive of South Dighton.

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$0.850 per thousand feet. If the Boston company be excluded the average is \$0.877. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.48; the average received by all is \$0.864 per thousand. The average price for oil gas is \$4.59 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.36 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.890; in 1912, \$0.857.

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies and those that make their gas entirely from oil distilled in closed retorts externally fired.

ELECTRIC LIGHT COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Board who were engaged in the supply of electricity on June 30, 1913, with the localities supplied by each and the population of the same according to the census of 1910, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

NAME.	Localities supplied.	Popu- lation.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Cohasset, Hanover, Norwell, Rockland, Scituate,	21,186	\$189,000 00
Adams Gas Light Co.,	Adams, Cheshire,	14,534	60,000 00
Adams, U. S., ¹	Townsend,	1,761	—
American Woolen Co., ¹	Acton, Maynard,	8,526	—
Amesbury Electric Light Co.,	Amesbury, Salisbury,	11,552	85,000 00
Amherst Gas Co.,	Amherst, Hadley, Hatfield,	9,943	225,000 00
Athol Gas and Electric Co.,	Whately,	15,468	325,000 00
Attleborough Steam and Electric Co.,	Athol, Erving, Orange, Wendell,	18,612	235,000 00
	Attleborough, Seekonk,		

¹ Manufacture of electricity, minor portion of business.

NAME.	Localities supplied.	Popula- tion.	Capital.
Ayer Electric Light Co.,	Ayer,	2,797	\$30,000 00
Beverly Gas and Electric Co.,	Beverly, Hamilton, Tops- field, Wenham,	22,533	437,500 00
Blackstone Electric Light Co.,	Blackstone,	5,648	10,000 00
Block Plant Electric Light Co.,	Boston (in part),	—	9,500 00
Buzzards Bay Electric Co.,	Falmouth, Barnstable, Bourne,	10,294	11,000 00
Cambridge Electric Light Co.,	Cambridge,	104,839	850,000 00
Cape Light, Heat and Power Co.,	Provincetown,	4,369	35,000 00
Central Massachusetts Electric Co.,	Brookfield, Belchertown, East Longmeadow, En- field, Monson, Palmer, Warren, Wilbraham, West Brookfield,	27,900	150,000 00
Charlemont Electric Light and Power Co.,	Charlemont,	1,001	3,000 00
Charlestown Gas and Electric Co.,	Boston, Charlestown dis- trict,	41,444	600,000 00 ¹
Chester Electric Light Co.,	Chester,	1,377	5,000 00
Citizens' Gas, Electric and Power Co. of Nantucket,	Nantucket,	2,962	26,000 00
Clinton Gas Light Co.,	Clinton, Lancaster,	15,539	123,000 00 ²
Cushing & Whitaker, ³	Shirley,	2,139	4,981 00
Deerfield River Electric Light Co.,	Conway,	1,230	4,700 00
Easthampton Gas Co.,	Easthampton, Southamp- ton,	9,394	350,000 00
	Arlington,		
	Ashland,		
	Bedford,		
	Bellingham,		
	Boston,		
	Burlington,		
	Brookline,		
	Canton,		
	Carlisle,		
	Chelsea,		
	Dedham,		
	Dover,		
	Frammingham,		
	Franklin,		
	Holliston,		
	Hopkinton,		
	Lexington,		
	Lincoln,		
Edison Electric Illuminating Co. of Boston,	Medfield,	937,170	18,200,000 00
	Medway,		
	Millis,		
	Milton,		
	Natick,		
	Needham,		
	Newton,		
	Norfolk,		
	Sharon,		
	Sherborn,		
	Somerville,		
	Stoneham,		
	Sudbury,		
	Walpole,		
	Waltham,		
	Watertown,		
	Wayland,		
	Weston,		
	Westwood,		
	Winchester,		
	Woburn,		
Edison Electric Illuminating Co. of Brockton,	Brockton, Avon, Easton, East Bridgewater, Bridge- water, Stoughton, Whit- man, West Bridgewater,	90,920	948,800 00
Fall River Electric Light Co.,	Fall River, Somerset, Swan- sea,	123,071	998,300 00
Fitchburg Gas and Electric Light Co.,	Fitchburg,	37,826	727,900 00 ¹
Franklin Electric Light Co.,	Turners Falls, Gill, Millers Falls,	7,808	20,000 00
Gardner Electric Light Co.,	Gardner, Barre, Westmin- ster, Hubbardston,	20,082	202,100 00
Gloucester Electric Co.,	Essex, Gloucester, Rock- port,	30,230	245,000 00
Great Barrington Electric Light Co.,	Great Barrington, Egre- mont, Sheffield,	8,348	125,000 00

¹ Par value, \$50.² Par value, \$500.³ Unincorporated.

NAME.	Localities supplied.	Popula- tion.	Capital.
Greenfield Electric Light and Power Co.,	Greenfield, Deerfield, Ber- nardston, Northfield, Shelburne, Buckland, Colrain,	19,831	\$500,000 00
Harvard Gas and Electric Co.,	Harvard,	1,034	12,000 00
Haverhill Electric Co.,	Haverhill,	44,115	558,500 00
Huntington Electric Light Co.,	Huntington,	1,473	5,000 00
Lawrence Gas Co.,	Lawrence, North Andover, Methuen, Andover,	110,170	1,900,000 00
Lee Electric Co.,	Lee, Lenox,	7,165	30,000 00
Lenox Electric Co.,	Lenox, Stockbridge,	4,993	20,000 00
Leominster Electric Light and Power Co.,	Leominster, Lunenburg,	18,973	80,000 00
Loveland, W. O., ¹	Ashby,	885	-
Lowell Electric Light Corporation,	Lowell, Billerica, Chelms- ford, Tewksbury, Dracut, Tyngsborough, Westford,	124,984	1,176,400 00
Ludlow Manufacturing Co., ¹	Ludlow,	4,948	18,575 00
Lynn Gas and Electric Co.,	Lynn, Swampscott, Na- hant, Saugus,	104,771	1,182,500 00
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	116,753	732,000 00
Manchester Electric Co.,	Manchester,	2,673	116,500 00
Marion Gas Co.,	Marion, Wareham, Bourne, Marlborough, Berlin,	8,036	60,000 00
Marlborough Electric Co.,	Northborough, South- borough, Westborough, Bolton,	25,151	200,000 00
Middleton Electric Light Co.,	Middleton,	1,129	1,550 00 ²
Milford Electric Light and Power Co.,	Milford, Hopedale,	15,243	40,000 00
Mill River Electric Light Co.,	Williamsburg,	2,132	15,000 00
Montague Electric Light and Power Co.,	Montague,	6,866	2,000 00 ²
Nashua River Paper Corporation, ¹	Pepperell,	2,953	-
New Bedford Gas and Edison Light Co.,	New Bedford, Dartmouth, Fairhaven, Mattapoisett,	107,385	1,060,000 00
Newburyport Gas and Electric Co.,	Newburyport, Newbury, West Newbury,	17,904	285,000 00
Niles Trust Estate,	Boston (in part),	-	11,225 00
North Adams Gas Light Co.,	North Adams, Clarksburg,	23,226	200,000 00
Northampton Electric Lighting Co.,	Northampton,	19,431	117,400 00
North Brookfield Electric and Power Co., ³	North Brookfield,	3,075	20,000 00
North Dana Electric Light Co., ¹	Dana,	736	-
Norton Electric Light and Power Co.,	Norton,	2,544	5,000 00
Pittsfield Electric Co.,	Pittsfield, Dalton,	35,689	375,000 00
Plymouth Electric Light Co.,	Plymouth, Duxbury, Kingston,	16,274	120,000 00
Quincy Electric Light and Power Co.,	Quincy,	32,642	299,400 00
Randolph and Holbrook Electric Light Co., ⁴	Holbrook, Randolph,	7,117	-
Salem Electric Light Co.,	Salem, Peabody (in part),	43,697 ⁵	495,000 00 ⁶
Seekonk Electric Co.,	Seekonk,	2,397	5,000 00
South Hadley Falls Electric Light Co.,	South Hadley,	4,894	7,000 00
Spencer Gas Co.,	Spencer,	6,740	97,500 00
Stockbridge Lighting Co.,	Stockbridge,	1,933	40,000 00
Suburban Gas and Electric Co.,	Revere, Winthrop,	28,351	684,500 00
Sunderland Electric Light and Power Co.,	Sunderland,	1,047	11,000 00
Tyngsboro Electric Light Co.,	Tyngsborough, Dunstable, Foxborough, Franklin, Nor- folk, Plainville, Wren- tham,	1,237	7,500 00 ²
Union Light and Power Co.,	Springfield, Longmeadow, Ludlow, W. Springfield,	104,182	1,500,000 00
United Electric Light Co.,	Oak Bluffs, Vineyard Ha- ven, Edgartown,	3,471	25,000 00
Vineyard Lighting Co.,	Ware, Hardwick,	12,298	57,000 00
Ware Electric Co.,	Webster, Charlton, Dud- ley, Oxford, Southbridge, Sturbridge,	35,718	170,000 00
Webster and Southbridge Gas and Elec- tric Co.,	Westborough,	-	36,500 00
Westborough Gas and Electric Co.,	Weymouth,	12,895	270,000 00
Weymouth Light and Power Co.,	Williamstown,	3,768	40,000 00
Williamstown Gas Co.,	Winchendon,	5,678	12,000 00
Winchendon Electric Light and Power Co.,	Worcester, Leicester,	149,223	1,200,000 00
Worcester Electric Light Co.,	Auburn, Douglas, Grafton, Millbury, Northbridge, Sutton, Upton, Ux- bridge,	33,644	600,000 00
Worcester Suburban Electric Co.,			

¹ Manufacture of electricity, minor portion of business.² Par value, \$25.³ Unincorporated.⁴ Owned by estate of Charles Doughty.⁵ Salem only.⁶ Par value, \$50.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Board for the year ending June 30, 1912, and for the year ending June 30, 1913:—

	YEAR ENDING JUNE 30.	
	1912.	1913.
INCOME:—		
From sale of commercial arc lights by contract,	\$16,038 44	\$9,143 84
sale of commercial incandescent lights by contract,	132,750 25	157,735 82
sale of commercial arc and incandescent lights by meter,	7,914,368 25	8,639,681 60
sale of public arc lights,	1,418,850 21	1,409,140 83
sale of public incandescent lights,	783,777 59	921,802 19
sale of electric power,	3,023,511 88	3,615,249 38
electricity sold to other companies,	203,096 98	285,723 97
rent of motors,	382 06	1,626 66
rent of fixtures,	39,628 32	39,139 99
rent of meters,	9,883 69	16,935 62
steam heating,	37,743 34	32,032 82
Total,	\$13,580,031 01	\$15,128,212 72
EXPENSES:—		
1. Coal or other fuel,	\$1,502,025 55	\$1,813,948 90
2. Rent of real estate used for plant,	131,064 99	147,997 73
3. Oil and waste,	26,025 64	25,751 68
4. Water,	53,866 62	63,029 52
5. Wages at station,	722,476 98	762,154 59
6. Station repairs,	54,607 11	73,389 37
7. Steam plant repairs,	139,844 71	185,498 89
8. Electric plant repairs,	121,829 00	139,163 62
9. Station tools and appliances,	60,017 58	61,876 57
10. Current bought,	281,278 45	430,234 82
11. Wages for care of lights and meters, clerical labor in distribution department, and salary or commission of collectors,	416,853 33	425,011 98
12. Repairs and renewals of lines,	625,295 14	698,759 47
13. Repairs and renewals of meters, lamps and motors,	198,592 24	206,707 09
14. Distribution tools and appliances,	122,897 01	178,185 45
15. Carbons,	32,717 72	36,198 77
16. Incandescent lamps,	369,047 28	341,149 52
17. Globes,	1,973 81	3,035 05
18. Directors' allowances,	20,414 61	22,301 73
19. Salaries of officers,	245,036 01	242,740 46
20. General salaries,	614,066 86	701,696 31
21. Rent of offices, if separate from plant,	49,357 17	51,517 90
22. Repair and maintenance of office buildings,	9,268 35	15,841 90
23. General office expenses,	460,370 34	525,618 49
24. Taxes,	1,341,631 96	1,422,457 48
25. Insurance,	203,196 13	238,353 52
26. Law expenses,	92,600 54	74,484 94
27. Claims,	3,913 70	12,589 89
28. Bad debts,	40,595 38	35,635 21
29. Incidental expenses,	35,484 02	59,724 42
Total,	\$7,976,348 23	\$8,995,055 27

	YEAR ENDING JUNE 30.	
	1912.	1913.
Leaving an apparent profit of	\$5,603,682 78	\$6,133,157 45
Of this profit, the gas companies made in their electrical departments,	996,070 52	1,098,735 05
Leaving for the electric companies	\$4,607,612 26	\$5,034,422 40
To which should be added the income from rents, jobbing, etc., amounting to,	381,303 41	601,061 83
Making a total of	\$4,988,915 67	\$5,635,484 23
Against which the following charges were made:—		
Interest,	\$518,623 62	\$683,922 17
Dividends,	2,934,448 31	3,418,538 50
Depreciation,	427,077 38	414,048 00
Sundry items,	876,179 17	1,089,277 54
	\$4,756,328 48	\$5,605,786 21
Leaving an apparent net profit for the year of	232,587 19	29,698 02
	\$4,988,915 67	\$5,635,484 23

Six¹ of the corporations included above appear not to have earned expenses, and sixteen² have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from sale of electricity by all the companies increased \$529,474.67 and those doing only an electric business show an increase during the last year of \$426,810.14.

In Appendix B will be found, under date of June 30, 1913, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1912 and 1913, show the following facts:—

¹ Three in 1912.

² Twelve in 1912.

	JUNE 30.	
	1912.	1913.
ASSETS: —		
Construction accounts, including franchises,	\$49,963,680 59	\$56,112,365 86
Cash on hand,	812,995 89	1,028,685 12
Due for electricity,	912,737 84	1,259,543 24
Other accounts due,	175,436 12	217,988 83
Materials, etc.,	1,845,637 46	2,227,270 25
Notes receivable,	323,035 10	54,098 81
Investments, etc.,	2,791,320 07	2,577,063 62
Sinking funds, etc.,	—	264,737 41
	\$56,824,843 07	\$63,741,753 14
LIABILITIES: —		
Capital stock,	\$26,647,250 00	\$30,604,497 78
Bonds,	2,957,200 00	2,859,500 00
Notes payable,	9,792,107 68	8,698,696 35
Unpaid bills,	619,250 11	728,706 86
Unpaid dividends,	514,185 50	596,438 00
Interest due and unpaid,	1,440 00	2,131 75
Interest accrued but not due,	84,286 90	89,074 17
Deposits,	65,947 30	80,186 91
Premium on capital stock,	12,320,680 24	15,842,135 24
Other items,	286,297 17	500,386 05
	\$53,288,644 90	\$60,001,753 11
Reserve and depreciation funds,	1,272,385 58	1,461,577 21
	\$54,561,030 48	\$61,463,330 32
Surplus,	2,263,812 59	2,278,422 82
	\$56,824,843 07	\$63,741,753 14
Of these companies: —		
49 ¹ show an aggregate surplus of	\$2,284,780 33	\$2,615,483 52
9 ² show an aggregate deficit of	20,967 74	337,060 70
	\$2,263,812 59	\$2,278,422 82
Leaving total net surplus as shown above,	1,272,385 58	1,461,577 21
Which added to reserves carried as liabilities,		
	\$3,536,198 17	\$3,740,000 03
Would show an actual surplus of	13.27	12.22
Equivalent to per cent. on capital of about		

¹ Forty-nine in 1912.² Seven in 1912.

Taxes.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix E. The aggregate valuation of all of the electric companies is \$48,827,797. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$1,422,457.48.

Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent. will be found in detail in Appendix E. Sixteen companies paid no dividends. The other 41 companies paid out in all as dividends the sum of \$3,012,-288.50, which is an average rate of 9.9 per cent. on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ending June 30, 1913:—

	Cents per Kilowatt Hour.	
Abington and Rockland,	from 15	to 13.5
American Woolen,	from 14.25	to 12.35
Amesbury,	from 18	to 16
Attleborough,	from 13	to 12
Ayer,	from 18	to 17
Amherst,	from 15	to 13.5
Cambridge,	from 10.8	to 10
Fall River,	from 10.8	to 9.5
Franklin (Turners Falls),	from 12	to 9.9
Gardner,	from 15	to 13
Greenfield,	from 13.5	to 9.9
Haverhill,	from 12	to 11
Lenox,	from 19	to 16
Pittsfield,	from 14.4	to 13.5
New Bedford,	from 12.35	to 11.4
Salem,	from 12	to 11
Stockbridge,	from 17	to 15
Suburban,	from 12	to 11
Sunderland,	from 20	to 13.5
Webster,	from 13.5	to 12.6
Worcester,	from 12	to 10

Prices.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1913:—

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Abington and Rockland.	<p>For light: for residences in Abington and Rockland 15 cents gross a k. w. h., with discount of 10% if paid in 10 days; in Hanover and Norwell 15 cents net, and in Cohasset and Scituate 17 cents net; minimum charge \$12 a year. For stores in Abington and Rockland 15 cents a k. w. h. for first 50 hours' use of connected load a month and 7 cents for all k. w. h. in excess, with discount of 10% if paid in 10 days; and in Hanover, Norwell, Cohasset and Scituate 14.4 cents net a k. w. h. for first 50 hours' use of connected load a month and 6.3 cents net for all k. w. h. in excess; minimum monthly charge 25 hours' use of connected load a month net. For factories in Abington, Rockland, Hanover and Norwell same as power rate between March 1 and November 1, and during remainder of year 15 cents a k. w. h. for all used in excess of average monthly use under power rate during the preceding period from March to November, with discount of 10% if paid in 10 days and minimum charge of \$12 a year. For signs, 10 cents a k. w. h. where lamps are maintained by company; if by customer, 7 cents.</p> <p>For power: 10 cents gross for installations from 1 to 5 h. p., with discounts ranging from 10 to 67% according to monthly use, with minimum monthly charge of \$1 under 1 h. p. and \$1.50 a h. p. above. In Abington and Rockland a discount of 10% if paid in 10 days, and elsewhere price is 9 cents net a k. w. h. For installations of 5 h. p. and over capacity charge of \$2 for first k. w. of motor rating and \$1.25 for each additional k. w. and price of 3½ cents a k. w. h., with discounts on all over 10 h. p. ranging from 5 to 44% if paid in 10 days; if motor exceeds 50 h. p. price is 3 cents a k. w. h.</p> <p>For heating: 10 cents gross a k. w. h. for first 15 hours' use for each k. w. supplied and 3½ cents for all additional k. w. h., with a minimum charge of \$12 a year and discount of 10% in Abington and Rockland for cash in 10 days.</p>	15 ¹	15 ¹
Adams,	<p>For light: 15 cents gross a k. w. h., with discount if paid in 10 days of 2 cents each on first 15 k. w. h. a month, and of 7 cents each on all k. w. h. in excess thereof. No minimum charge. Free lamp renewals.</p>	13	13

¹ In all of territory supplied save Cohasset and Scituate.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Adams — <i>Con.</i>	For power: 5 cents gross a k. w. h., with discount if paid in 10 days of 1 cent each on first 2,000 k. w. h. a month, and of 3 cents each on all k. w. h. in excess thereof.		
Adams, U. S.,	For light: 20 cents net a k. w. h. By contract, 12½ to 75 cents a lamp a month. No charge less than \$1; \$12 a year for all meters set. For power: \$4 per ½ h. p. a month.	20	20
American Woolen Co. (Maynard).	For light: 13 cents gross a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. Discount of 5% on all bills paid by 15th of month. Minimum charge \$12 a year. Lamp renewals, carbons at ½ cost, mazdas at cost.	12.35	12.35
Amesbury,	For power: 10 cents a k. w. h. For light: 17 cents gross a k. w. h., and for use in excess of 7 k. w. h. a month prices range from 16.5 to 11 cents, according to amount used. Discount of 1 cent a k. w. h. if paid in 15 days. By contract, \$1 a month for a 16 c. p. lamp, and \$1.25 if burned all night. Minimum monthly charge of \$1. Free renewals in Amesbury and 10% over cost in Salisbury.	16	18
	For power: 10 cents net a k. w. h. to very small customers, 5 cents net to others using less than 500 k. w. h. a month, and for use in excess thereof prices ranging from 4½ to 3 cents, according to amount used. Minimum monthly charge of \$1.50 a h. p. of demand.		
Amherst,	For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 14 to 8 cents, according to amount used. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. Wiring and lamp renewals at cost.	13.5	13.5
	For power: 6 cents net a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 5½ to 1.8 cents, according to amount used. Minimum monthly charge of \$1.50 up to and including 3 h. p., and of 50 cents a h. p. connected for all in excess.		
Athol,	For light: 16 cents net a k. w. h., prices ranging from this down to 8 cents, according to monthly consumption; when over 500 k. w. h. a month are used, for the first 500 k. w. h. 9 cents, and balance 8 cents a k. w. h. Minimum charge, 80 cents a month in Orange, Erving and Wendell; \$5 a year in Athol. No wiring. Lamp renewals free in Erving, Orange and Wendell. Factory lighting: prices range from 10 cents a k. w. h. for 200 to 300 k. w. h. a month, with a minimum charge of \$3 a month, to 5 cents a k. w. h. for 2,500 to 3,000 k. w. h. a month and a minimum charge of \$20 a month.	16	16
	For power: 10 cents gross a k. w. h., ranging		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Athol — <i>Con.</i>	from this down to 1½ cents, according to quantity used. Minimum charge for power, \$1 a month up to 3 h. p.; above that, 50 cents a h. p. connected.		
Attleborough,	For light: 12 cents net a k. w. h., with a few large power customers getting their lighting at power rates; contract lights at \$1 and \$1.50 a month for each 56-watt light; arc lights, 10 cents a k. w. h. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum monthly charge of \$1. For power: 7 cents net a k. w. h., prices ranging from this down to 1½ cents. Minimum monthly charge of \$1 a h. p.	12	13
Ayer,	For light: 20 cents gross a k. w. h., subject to the following discounts: first 50 k. w. h., discount of 3 cents a k. w. h.; all in excess of 50 k. w. h., 8 cents a k. w. h. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum monthly charge of 75 cents. Renewals at market prices. For power: 6 cents gross a k. w. h., 5 cents a k. w. h. net, for first 1,000 k. w. h. a month and for all k. w. h., in excess, 3 cents gross, 2½ cents net a k. w. h.	17	18
Beverly,	For light: 13 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h. when bills are paid by the 10th of month; in Topsfield, 16 cents gross a k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of \$1 in Beverly, Wenham and Hamilton and \$1.50 in Topsfield. No free wiring or lamp renewals. For power: 10 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discounts from 10 to 65%, according to amount of monthly bill, if paid by 15th of month; in Topsfield, 12 cents gross a k. w. h., with same discounts as in Beverly. Minimum monthly charge of \$1 a rated h. p. of motors installed.	11 ¹	11 ¹
Blackstone,	For light: 15 cents net a k. w. h. No discounts. Demand lighting rate: service charge of \$4 a month a k. w. of maximum demand, plus a charge for current of 7 cents a k. w. h., both charges subject to a discount of 10% on less than 10 k. w., 15% on 10 and less than 15 k. w. and 1% a k. w. for each k. w. over 15 up to a maximum discount of 60%; also a further discount of 5% for payment within 10 days of date of bill. Minimum monthly charge of \$1, adjusted yearly. Free renewals on all carbon and gem lamps. For power: monthly service charge \$2 a h. p. of maximum demand plus a charge for current of 2½ cents a k. w. h., with discounts ranging from 15% to 48% on from 10 to 500 h. p. of demand, with additional discount of 10% for payment in ten days.	15	15

¹ In all territory supplied save Topsfield.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Block Plant (Boston),	<p>For light: 12 cents gross a k. w. h., less discount of 10% on all bills of \$1.11 or over for payment in 10 days. Contract rate, \$1.33½ a month for a 16 c. p. lamp. Demand rate: 1 cent a lamp hour for 400 primary lamp hours a year, ½ cent a lamp hour for all secondary lamp hours, less a discount of 10% for payment in 10 days. Arc lights supplied at same rates as incandescents, one 5-ampere arc lamp being estimated as equivalent to 10 16 c. p. incandescent lamps. Minimum monthly charge of \$1. Customers pay for wiring. Renewals of plain carbon lamps free; special lamps at special prices.</p> <p>For power: 10 cents gross a k. w. h., with discounts ranging from 10% to 40%, according to horse power of motor and amount of monthly bill; also an additional discount of 10% for payment of bill by 10th of month. Current at demand rate: 12 cents a k. w. h. gross, less the following reductions: 1st, a price of 9 cents a k. w. h. for all in excess of 23 and not exceeding 103 hours' use of demand; 2d, a price of 6 cents a k. w. h. for all in excess of 103 hours' use of demand; 3d, whenever that portion of the bill reckoned at the 9-cent or 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on the excess over \$10; 4th, whenever, after the foregoing deductions, a bill exceeds \$100 a month, a discount of 30% will be allowed on such excess; an additional discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.</p>		
Buzzards Bay (Falmouth).	<p>For light: 25 cents gross a k. w. h. This rate applies to first 75 hours of maximum demand each month; all over this amount at rate of 5 cents a k. w. h. Prompt payment discounts: June to September, inclusive, on or before 10th of month, 20%; 11th to 20th, inclusive, 10%; October to May, inclusive, on or before the 10th, 40%; 11th to 20th, inclusive, 20%. Demand rate: the minimum to be paid monthly for each connection is 3½ cents a watt a month for first 25; 2½ cents for next 50; 1½ cents for all over 75 watts actually demanded in any month. A minimum season charge of 30 cents for each 25-watt unit connected. No bill will be made for less than 87 cents. Demand may be measured or agreed upon, but company reserves a right to install a meter at any time. This rate subject to same prompt payment discounts as regular meter rates. Minimum season charge of \$9 with three months' use guaranteed. Short-season customers required to make a deposit. No wiring or lamp renewals.</p> <p>For power: Same as lighting rate. Special year-round business subject to interruption on peak load, 5 cents a k. w. h.</p>	20	20
Cambridge,	<p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. All electricity in excess of 667 k. w. h. a month</p>	10	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Cambridge — <i>Con.</i>	<p>and under 1,934 k. w. h., 7 cents a k. w. h. without discount; all in excess of 1,934 k. w. h. and under 4,949 k. w. h., $3\frac{1}{2}$ cents a k. w. h. without discount; when monthly consumption exceeds 4,949 k. w. h., price for total consumption, $5\frac{1}{2}$ cents a k. w. h. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$48 a year a k. w. contracted for and an operating charge of 6 cents a k. w. h. No contract made for less than $\frac{1}{4}$ k. w. a month. Free renewal of carbon and gem lamps. Wiring for power only.</p> <p>For power: $5\frac{3}{8}$ cents gross a k. w. h., on first 660 k. w. h. a month, and a sliding scale down to $2\frac{1}{2}$ cents a k. w. h. on bill of 1,280 or more k. w. h. a month. Discount of 10% if bill is paid in 15 days. Minimum charge of \$1 a h. p. of demand. Rates by contract: first 5,000 k. w. h. a month, \$163.58; next 10,000, 1.85 cents; next 35,000, 1.8 cents; next 41,433 k. w. h., 1.5 cents; 91,434 and over, 1.75 cents a k. w. h. net.</p> <p>For miscellaneous purposes: $5\frac{3}{8}$ cents for first 70 k. w. h., less 10% discount for prompt payment; next 1,930 k. w. h., 3 cents net, and over 2,000 k. w. h., 2 cents net a k. w. h. Minimum monthly charge of \$1 a k. w. of demand.</p>		
Cape (Provincetown),	<p>For light: 15 cents net a k. w. h. Contract rates: 50 cents a month for 16 c. p. lamp or its equivalent; $1\frac{1}{2}$ cents a watt a month for tungsten lamps. Yearly minimum charge of \$12. No wiring or lamp renewals.</p> <p>For power: 15 cents net a k. w. h.</p>	15	15
Central Massachusetts,	<p>For light: 17 cents gross a k. w. h., with discounts if paid on or before 10th of month, varying from 10% to 30%, according to amount used. Rates for window lighting, from 50 cents to \$5.50, according to wattage of lamps. Minimum monthly charge of 50 cents. No wiring. Carbon lamps renewed free, and an allowance of 15 cents from list price on tungsten lamps.</p> <p>For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., $2\frac{1}{2}$ cents a k. w. h.; with discounts from 10% to 50%, according to horse power connected. Minimum monthly charge of \$1 a h. p. of maximum demand. Rate to street railway: 2 cents a k. w. h. when price of coal is \$4.70 a ton, with increase of 3-100 cents a k. w. h. for each increase of 10 cents over \$4.70 a long ton, less the following discounts based on monthly consumption: 75,000 to 100,000 k. w. h., 5%; 100,000 to 150,000, 10%; over 150,000, 15%.</p>	15.3	15.3
Charlensmont,	<p>For light: 15 cents net a k. w. h. A discount on 25 k. w. h. and over of 10% if paid in 10 days. By contract, varies according to consumption and hours of burning. Wiring at customer's expense. Lamp renewals at cost.</p>	15	15
Charlestown,	<p>For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Charlestown — <i>Con.</i>	<p>days. Minimum charge of \$1 a month. No wiring. Carbon lamps furnished free; mazda lamps from 25 cents to \$2, according to wattage.</p> <p>For power: 10 cents gross a k. w. h., with discounts from 10% to 40%, depending upon the number of horse powers used and amount of bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, 12 cents gross a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. Minimum charge of \$1 a month a horse power of demand or connected load.</p>		
Chester, . . .	For light: 20 cents gross a k. w. h., with 10% discount for prompt payment. A service charge of 50 cents plus 12 cents a lamp of estimated demand plus 20 cents a k. w. h. for first 2 k. w. h., 10 cents a k. w. h. on excess. No wiring. Lamps at slightly less than cost.	18	18
Citizens' (Nantucket),	For light: 20 cents gross a k. w. h. By contract, 83 cents for 4 c. p. lamp; \$1 for 8 c. p. lamp; \$1.50 for 16 c. p. lamp; \$2 for 32 c. p. lamp a month. Minimum monthly charge \$1. Consumers pay for wiring. Renewals, 25 cents each for carbon lamps and tungsten lamps at cost.	20	20
Clinton, . . .	For light: 18 cents gross a k. w. h., with discounts, if paid within 10 days, as follows: on the first 50 k. w. h. a month, 2 cents a k. w. h.; on all in excess of 50 k. w. h. and not exceeding 300 k. w. h., 6 cents; on all in excess of 300 k. w. h., 10 cents. Contract rates depend on consumption and hours of burning. Arc lights at same rates as incandescents. Minimum charge of 75 cents a month. Lamps renewed at cost.	16	16
	For power: 6 cents gross a k. w. h., with discounts, if paid within 10 days, of 1 cent a k. w. h. on first 1,000 k. w. h.; for all over 1,000 k. w. h. the rate is 3 cents a k. w. h., less discount of $\frac{1}{2}$ cent a k. w. h. if paid within 10 days.		
Cushing & Whitaker (Shirley).	For light: 15 cents net a k. w. h. Minimum charge, \$12 a year. No wiring or lamps.	15	-

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Deerfield River (Conway).	For light: by contract, on basis of $\frac{1}{2}$ cent an hour for 50 watts. Arcs, \$50 a year net. No wiring or renewals.	-	-
Easthampton, . . .	For light: 15 cents gross a k. w. h., with discount of 10% if bill is paid within 10 days; also discounts of from 1 to 7 cents from gross price for consumption of 100 or more k. w. h. monthly. Minimum monthly charge of 50 cents. No lamp renewals; wiring at cost. For power: 6 cents net a k. w. h., ranging from this price to 1.9 cents per k. w. h., according to quantity used per month. Minimum monthly charge of \$1.50, and above 3 h. p., 50 cents a h. p.	13.5	16
Edison (Boston), . .	For light: for electricity for any use, 10 cents net a k. w. h. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. for all k. w. exceeding 15 up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., $2\frac{1}{2}$ cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service, $1\frac{1}{2}$ cents a k. w. h. will be charged for all electricity exceeding 5,500 k. w. h. up to and including 105,500 k. w. h., and $1\frac{1}{2}$ cents a k. w. h. for all exceeding 105,500 k. w. h. a month. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k.w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w. Minimum charge of \$9 a year. Renewals free for standard carbon lamps. No free wiring. For power: 12 cents net a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. For miscellaneous energy: 10 cents net a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Edison (Boston) — <i>Con.</i>	in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month, provided customer agrees to pay 10 cents a k. w. h. for all electricity used during certain hours determined by company, and not to exceed 4 hours a day or 500 hours a year, and provided that, whenever his monthly bill is less than \$100 a month, said customer agrees to pay \$5 a month rental for instrument to determine when he uses electricity; but if his bill is more than \$95 a month and less than \$100, only the difference between the bill and \$100 will be charged.		
Edison (Brockton),	<p>For light: 16½ cents gross a k. w. h. for first 30 hours' use a month of connected load and 10 cents a k. w. h. for all in excess, with discount of 10% for payment within 10 days. For store lighting a 10% additional discount is allowed on 3-year contract. Factories using electric power and purchasing their own lamps purchase lighting energy for from 12 to 10 cents a k. w. h., according to horse powers of motors installed. Rate for window lighting when 2,100 hours' yearly burning is guaranteed, and sign lighting when 1,500 hours yearly is guaranteed, 10 cents net a k. w. h., company to control switches; for signs used less than 4 hours daily, 16½ cents for first 25 hours of connected load and 10 cents a k. w. h. for all in excess. Minimum monthly charge of \$1. Arc lamp rates: each 5-ampere lamp, 8 cents for first 25 lamp hours a month and 4 cents a lamp hour for all in excess; for 4-ampere lamp, 6 cents for first 25 lamp hours a month and 3 cents an hour for excess, with minimum charges of \$2 and \$1.50 a month, respectively; flaming arcs, 10 cents a k. w. h., with minimum charge of \$2 a month. No wiring. Lamp renewals free for carbon lamps and at cost for tungsten lamps.</p> <p>For power: 15 cents gross a k. w. h. to 5 cents gross, with discount of 10% for payment in 10 days for motors of from 1 to 10 h. p., rate varying according to size of motor and hours used a day. For motors of 10 h. p. and over, a service charge of \$2 a k. w. a month for the first k. w. of demand and \$1.25 a k. w. for each succeeding k. w. plus current at 3 cents a k. w. h. less sliding scale of discounts from 5 to 44%, according to size of installation. Minimum monthly charge of \$1 a h. p. on installation up to 10 h. p.; for motors of more than 10 h. p. service charge becomes minimum charge. For automobile charging, 7 cents a k. w. h., with discount of 10% for prompt payment and minimum charge of \$1 monthly.</p>	15	15
Fall River,	<p>For light: 10 cents gross a k. w. h., with discount of 5% for payment in 15 days. Prices range from 10 cents to 4 cents, according to quantity used. No free wiring. Renewals of carbon lamps free; tungstens at cost</p>	9.5	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Fall River — <i>Con.</i>	For power: 6 cents gross a k. w. h., with discount of 10% if paid in 15 days. Prices range from 6 cents to 1½ cents, according to quantity used. Minimum charge of \$1 a month a h. p.		
Fitchburg,	For light: 13 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 13 cents to 4½ cents, according to consumption. Tungsten sign and window lighting, 5 nights to 10 P.M. and one night to midnight; 8½ cents for a 5-watt lamp, 50 cents for a 25-watt, 65 cents for a 40-watt, 95 cents for a 60-watt, \$1.50 for a 100-watt and \$3.65 for a 250-watt lamp a month; discount of 10% if paid by 15th of month. Arc lights at meter rates, with minimum monthly charge of \$2 a lamp on contract of a year or more, \$3 on contract of six months or more, and \$5 on contract of three months or more. Minimum charge of \$9 a year. No free wiring. New installations of lamps free, except tungstens not on sign or window rate; free renewal of carbon lamps and tungstens on sign or window rate. For power: 10 cents gross a k. w. h. for first 10 k. w. h. per h. p. of demand, with all in excess at prices ranging from 5 cents to 1 cent a k. w. h., according to monthly consumption; all subject to a discount of 10% if paid within 15 days. Minimum monthly charge of \$1 a h. p. of demand, same being taken at 60% of maximum demand noted during year.	12	12
Franklin (Turners Falls),	For light: 11 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 11 cents to 7 cents, according to monthly consumption. Monthly minimum charge of 50 cents. Wiring at cost. Renewals free for carbon lamps and 15 cents below selling price for tungsten lamps. For power: 5 cents net to 2 cents net, according to monthly consumption. Monthly minimum charge of \$3 up to and including 3 h. p.; above 3 h. p., 50 cents a h. p. connected. For heating and cooking: 3 cents a k. w. h., with a yearly minimum charge of \$12.	9.9	12
Gardner,	For light in Gardner: residences, 14 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid on or before 20th of month. For commercial lighting on demand basis, from 14 cents gross a k. w. h. to 6 cents gross a k. w. h. according to number of hours' daily use of connected load, with a discount of 1 cent a k. w. h. if paid on or before 20th of month. Flat rate lighting: residences, 1½ cents a watt of demand a month; stores, except those open more than three nights a week until 10 P.M., 1½ cents a watt of demand a month; stores open not later than 12 P.M. and drug stores, 2½ cents a watt of demand a month; stores open all night, 3½ cents a watt of demand a month; no contract will be accepted for less	¹ 13	15

¹ 15 cents in Westminster, Hubbardston, Barre, and Barre Plains.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Gardner -- <i>Con.</i>	<p>than 100 watts or for less than one year. Sign and window rates: 3 nights a week from dusk until 10 P.M., 50 cents a month for 100 watts of connected load and 1.10 cents a 100 watts of connected load for each extra hour of use; 6 nights a week from dusk until 10 P.M., 95 cents a month for 100 hours of connected load and 1.10 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 P.M., including renewals of lamps and time clock, \$3.40 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, if paid on or before 20th of month. In Westminster, Hubbardston, Barre, Barre Plains: 15 cents net a k. w. h. Minimum charge of \$9 a year. Free renewals of carbon and gem lamps. No wiring.</p> <p>For power: 5 cents net a k. w. h. to 2.10 cents net, according to consumption. Minimum charge of 50 cents a h. p. of connected load.</p> <p>For heating: provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, 5 cents net a k. w. h. Minimum charge of \$9 a year.</p>		
Gloucester,	<p>For light: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. on bills of 8 to 139 k. w. h., inclusive, a month, and 2 cents a k. w. h. on bills of more than 139 k. w. h. a month, if bills are paid on or before 15th of month. Minimum monthly charge of \$1.10, with 10% discount for prompt payment. Price to customers for summer season only, 20 cents a k. w. h., with discount of 10% for payment in 15 days and minimum monthly charge of \$1. Arc lights: 15 cents gross a k. w. h., with discount of 33$\frac{1}{3}$% if paid on or before 15th of month. No wiring. Renewals free on carbon and gem lamps.</p> <p>For power: 13.5 cents gross a k. w. h., with discounts ranging from 10% on bills of from \$5 to \$10 to 35% on bills of from \$75 to \$100. Minimum monthly charge of \$2.50.</p>	.14	.14
Great Barrington,	<p>For light: 18 cents gross a k. w. h., with discount of 20% if paid on or before 15th of month. Theatre lighting: 20% of lighting service added to motor service and charged for at regular power rates; balance of lighting service at 15 cents gross a k. w. h. less 30% if paid by the 15th of month. By contract: 87$\frac{1}{2}$ cents for a 16 c. p. lamp. Minimum charge of \$1 a month. No wiring. Renewals free on 60-watt lamps and larger; at cost for 20 and 30 watt lamps.</p> <p>For power: 10 cents gross a k. w. h., with discount of 20% if paid by 15th of month. Prices range from 10 cents to 3.2 cents, according to monthly consumption. Rental charge of 50 cents if meter does not register 10 k. w. h.</p>	14.4	14.4

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Greenfield,	<p>For light: 11 cents gross a k. w. h., with discount of 10% if paid within 10 days. For sign and window lighting: for every night (Sundays excepted) to 10.30 P.M., from 12 cents each a month for from 1 to 50 10-watt lamps to \$2 a month for 250-watt lamps. Minimum monthly charge of 50 cents. Wiring at cost. Free renewal of carbon and gem filament lamps; an allowance of 15 cents towards price of mazda lamps renewed.</p> <p>For power: 6 cents net a k. w. h. and prices ranging from this to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 up to and including 3 h. p.; for exceeding 3 h. p., 50 cents a h. p. connected, whether current is used or not.</p>	9.9	13.5
Harvard,	<p>For light: 20 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 50 k. w. h.; all in excess of 50 k. w. h., discount 8 cents a k. w. h. By contract: 25-watt lamp burning until midnight, \$1 a month; until dawn, \$1.50 a month; day and night, \$3 a month; 50-watt lamp burning until midnight each night, \$1.50 a month; until dawn, \$2.25 a month; day and night, \$4.50 a month. Minimum charge of \$9 a year. No wiring. Renewals at market prices.</p> <p>For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bills are paid within 10 days. For all over 1,000 k. w. h. a month, 3 cents a k. w. h. gross, with discount of $\frac{1}{2}$ cent if bills are paid within 10 days.</p>	17	-
Haverhill,	<p>For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; next 40 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 6 cents to $3\frac{1}{2}$ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. Window and sign lighting: lamps burning 5 nights a week until 10 P.M. and one night until 12 P.M., 50 cents to \$6 a month a lamp, depending upon the wattage of lamp; a 4 c. p. 10-volt tungsten lamp, burning same hours, $8\frac{1}{2}$ cents a lamp a month; all subject to a discount of 10% if paid within 15 days. Arc lamps at incandescent rates. Minimum charge of \$9 a year; for arc lamps, \$1.50 a month per lamp installed. Carbon lamps free; tungstens at customer's expense, except for contract sign and window lighting, when they are free.</p> <p>For power: 13 cents gross a k. w. h. for first 10 k. w. for each h. p. of demand a month, and all in excess of first 10 k. w. ranging from 4.3 cents a k. w. h. to 1.9 cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. if paid within 15 days. Minimum charge of \$1.50 a month for each h. p. of demand. For charging bat-</p>	11	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Haverhill — <i>Con.</i>	teries: between 4 and 9 P.M., 13 cents a k. w. h., between 9 and 4 P.M. of the day following, 7 cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate and minimum charge for the two meters is \$2 a month.		
Huntington,	For light: 12 cents net a k. w. h. To churches, 10 cents a k. w. h. By contract: 50 cents a month for each 16 c. p. lamp. Meter rental, 20 cents a month. Customers pay for wiring and renewals at cost.	12	12
Lawrence,	For light: 13 cents gross a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 13 cents to 6 cents a k. w. h., according to monthly consumption. Street lights for commercial customers: 480-watt lamp, \$100 a year; 330-watt lamp, \$90 a year; 50-watt lamp, \$21 a year, burning every night all night; 50-watt lamp, \$18 a year; 32-watt lamp, \$16 a year, burning 26 nights a month until 12 P.M. Minimum monthly charge of \$1, less 10% discount for prompt payment. Carbon and gem lamps renewed free; tungsten lamps sold at below cost. For power: 10 cents gross a k. w. h., to 2 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment.	11.7	11.7
Lee,	For light: 20 cents net a k. w. h. On a monthly consumption of from \$2 to \$10, a discount of 50% on all above \$2. Current for lighting and household appliances: 20 cents a k. w. h. to \$1 monthly, 50% discount on all over \$1 up to a consumption of 25 k. w. h. a month; from 25 to 100 k. w. h. a month, 10 cents a k. w. h. and on 100 k. w. h. and over, 9 cents a k. w. h. No free wiring or renewals. For power: 9 cents net a k. w. h. Prices vary from 9 cents to 5 cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month.	20	20
Lenox,	For light: 20 cents gross a k. w. h., with discount of 20% to yearly customers for bills up to \$10 and 25% on bills of \$10 or over if paid by 16th of month. To transient customers, 15% discount on bills of more than \$5 if paid by 16th of month. Minimum charge, \$1.20 a month with prompt payment discount. No wiring or renewals. For power: 12 cents net a k. w. h. up to 50 k. w. h.; 10 cents net a k. w. h. on from 50 to 100 k. w. h.; 8 cents a k. w. h. on 100 k. w. h. or over.	16	19
Leominster, . .	For light: 18 cents gross a k. w. h., with discount of 4 cents a k. w. h., if paid in 10 days, on first 50 k. w. h. a month, and 6 cents a k. w. h. on all in excess of 50 k. w. h. a month. Contract rates according to consumption and hours of burning. Minimum monthly charge of 75 cents to all whose net bills during the	14	14

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Leominster— <i>Con.</i>	year average less than that amount. Renewals at market prices. No free wiring. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, and 3 cents gross a k. w. h., with discount of $\frac{1}{2}$ cent for prompt payment on all over 1,000 k. w. h. a month.		
Loveland, W. O. (Ashby).	For light: 18 cents net a k. w. h. for first 20 k. w. h., 16 cents net a k. w. h. from 20 to 40 k. w. h., 14 cents net a k. w. h. from 40 to 60 k. w. h. and 12 cents a k. w. h. for 60 k. w. h. and over. By contract: \$1.25 for a 16 c. p. lamp, \$1.50 for a 32 c. p. lamp and 25 cents each for every 32 c. p. lamp added. Minimum monthly charge of \$1. No free wiring or renewals.	18	18
Lowell,	For light: 12 cents gross a k. w. h., with discount of 10% if bill is paid in 10 days, in Lowell, Tewksbury, North Chelmsford, East Chelmsford; 14 cents gross a k. w. h., with discount of 10% for prompt payment, in Billerica, Dracut, West Chelmsford, South Chelmsford, Chelmsford Center and Westford. In Tyngsborough, 20 cents gross a k. w. h. of maximum demand 1 hour a day, all other current at 6.6 cents, with discount of 10% for prompt payment. Wholesale meter rates: 13 cents gross a k. w. h. for first 50 hours' use of connected load, 6 cents a k. w. h. for all in excess, with discount of 10% for prompt payment. Long hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 5% to 45% for guaranteed yearly use of maximum demand, 5% to 50% for guaranteed maximum demand, 2% to 8% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. For window and sign lighting: \$1.67 a month for each 100-watt tungsten and \$1.38 for each 60-watt tungsten, burning from sunset until midnight, with discount of 10% for payment in 10 days. Arc lamps at wholesale meter rates, with a minimum charge of \$1.67 a month. Minimum charge of \$12 net a year. Regular sized metalized filament and carbon lamps free to meter customers; tungsten lamps free when customer pays a monthly rental of 20 cents a lamp. For power: 11 cents gross a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 50 k. w. h. vary from 5% to 56%, according to consumption; minimum charge of \$12 net a year for alternating current single-phase motors under 1 h. p. served at regular lighting rate of 12 cents gross; \$1.11 a month gross for 1 h. p. but under 2 h. p., \$2.22 for 2 but under 3 h. p., \$3.33 for 3 h. p. but under 4 h. p., \$4.44 for 4 but under 5 h. p., and \$5.55 for 5 h. p. and over. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand,	10.8	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Lowell — <i>Con.</i>	plus \$1.25 for each additional k. w., and 3 cents gross a k. w. h. for all current consumed monthly, less discount of 5% to 44%, according to maximum demand, and prompt payment discount of 10%. Heating rates same as lighting rates.		
Ludlow,	For light: 12 cents net a k. w. h. Minimum charge of \$10 a year. No wiring. Free lamp renewals.	12	12
Lynn,	For power: 5 cents net a k. w. h. For light: 11 cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment within 10 days of date of bill; from 228 to 285 k. w. h. a month, \$25.08 a month; from 285 to 1,800 k. w. h. a month, 9 cents a k. w. h.; from 1,800 to 2,400 k. w. h. a month, \$162 a month; 2,400 k. w. h. and above for store lighting, 7 cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 5 cents a k. w. h. a month, with prompt payment discount of 10%; when the day use falls below 200 k. w. h. a month, the amount used will be added to the amount used on night meter. Minimum monthly charge of 50 cents. Renewal of carbon lamps free; of tungsten lamps at cost.	10	10
Malden,	For power: 6 cents gross a k. w. h., prices ranging from 6 cents to 2½ cents, according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 10 days of date of bill. Minimum charge of \$2 a month. For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. For tungsten window lighting: prices range from 50 cents for a 25-watt, 20 c. p. lamp, to \$6 for a 500-watt, 400 c. p. lamp, with prompt payment discount of 10%; lamps to be burned five nights a week until 10 p.m. and one night until 12 p.m.; sign service furnished on same conditions, at 8½ cents a lamp a month for 4 c. p., 10-volt tungsten. Long hour burning schedule: 6 cents gross a k. w. h. for first 250 k. w. h. a month, 5 cents gross for next 500, 4 cents gross for next 1,000, 3½ cents gross for all current in excess of 1,750 k. w. h., — all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. Renewals free on carbon lamps; tungstens at customer's expense, except for window and sign lighting. For power: 4½ cents net a k. w. h., prices ranging from 4½ cents to 1 cent, according to consumption, and a service charge of \$1.50 a h. p. a month. Off-peak or battery charg-	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Malden— <i>Con.</i>	ing rate: between hours of 4 P.M. and 9 P.M., regular rate of 11 cents net; between 9 P.M. and 4 P.M., 6 cents net a k. w. h. Hours of use determined by 2 meters and a time switch.		
Manchester,	For light: 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of 10 cents a lamp a month to yearly customers; 15 cents a lamp a month to summer customers. No wiring or renewals.	15	15
Marion,	For power: same rates as for lighting. For light: 18 cents net a k. w. h. in Bourne and Marion for first 200 k. w. h. a year, 15 cents net for next 100 k. w. h. and 12 cents net a k. w. h. for all over 300 k. w. h. In Wareham, 15 cents a k. w. h. net for first 200 k. w. h. a year, 12 cents a k. w. h. for next 100 k. w. h. and 10 cents a k. w. h. for all over 300 k. w. h. Minimum charge of \$12 a year. No wiring. Renewals at cost.	18 ¹	18
Marlborough,	For power: 15 cents net a k. w. h. for motors up to $\frac{1}{2}$ h. p.; 10 cents a k. w. h. from $\frac{1}{2}$ h. p. up to 5 h. p.; 8 cents a k. w. h. from 5 h. p. to 10 h. p.; 6 cents a k. w. h. for 10 h. p. and above. For light: 15 cents net a k. w. h., based on 520 primary hours a year; secondary rate, 12 cents a k. w. h. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20 cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the daytime, when current for both power and light is furnished, ranges in price from 10 cents a k. w. h. for from 200 to 300 k. w. h. a month to 5 cents a k. w. h. for 2,500 to 3,000 k. w. h. a month; the circuits to which these rates apply being on from 6 A.M. to 6.45 P.M. only. Theatre and amusement parks, if primary usage in any one month equals 500 k. w. or over, 15 cents a k. w. h., and 5 cents a k. w. h. for all in excess of demand. Minimum monthly charge of \$1. Current for sign lighting, 6 cents a k. w. h. No wiring. Carbon lamps renewed free. For power: 12 cents net a k. w. h. for first 25 hours' use of demand a month, 6 cents a k. w. h. for next 50 hours' use and 3 cents a k. w. h. for all in excess of above. If bill is over \$20 a month when figured at these rates, a discount of 33 $\frac{1}{3}$ % will be allowed on all over \$20. Special rates for both power and lighting during daytime range for power from 10 cents a k. w. h. to 1 $\frac{1}{2}$ cents a k. w. h., according to monthly consumption. For heating or cooking: 5 cents a k. w. h. For light: 20 cents gross a k. w. h., with discount of 25% for payment in 10 days. Minimum monthly charge of \$1. No wiring or renewals of lamps. For power: 15 cents gross a k. w. h., with discount of 25% for payment in 10 days.	15	15
Middleton,		15	15

¹ 15 cents in Wareham.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Milford,	For light: 20 cents gross a k. w. h., with discount of 2 cents a k. w. h. on first 15 k. w. h. a month and 10 cents a k. w. h. on all in excess of 15 k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals at prevailing market prices. For power: 10 cents gross a k. w. h., with discount of 5 cents a k. w. h. for payment in 10 days.	18	18
Mill River (Williamsburg).	For light: 20 cents gross a k. w. h., with discount of 5 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 8 cents a k. w. h. on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring. Renewals at prevailing market prices. For power: 10 cents gross a k. w. h., with discounts for payment in 10 days varying from 33% to 70%, according to quantity consumed a month.	15	15
Montague,	For light: 15 cents net a k. w. h. Minimum charge of \$10 a year. Meter rental, 20 cents a month. No wiring or lamp renewals. For power: same rates as for light.	15	15
Nashua River Paper Corp'n (East Pepperell).	For light: 15½ cents net a k. w. h. Churches, 12 cents a k. w. h. Minimum charge of \$1 a month. No wiring or lamp renewals.	15.5	15.5
New Bedford,	For light: 12 cents gross a k. w. h., prices ranging from 12 cents to 3½ cents, according to monthly consumption, with discount of 5% if paid on or before 10th of month. In Mattapoisett and Dartmouth, 20 cents a k. w. h., less discount of 20% if paid in 10 days. Minimum monthly charge of 75 cents. No wiring. Renewal of carbon lamps free; other lamps sold at small advance on cost. For power: 5 cents gross a k. w. h. up to 3 h. p., prices ranging from 5 cents to 1.6 cents, according to h. p. installation, with discount of 5% if paid on or before 10th of month. In Mattapoisett and Dartmouth, 1 cent more in each case than in New Bedford and Fairhaven. Minimum charge of \$1.50 a month. Current for charging batteries 3½ cents a k. w. h., with discount of 5% for payment in 10 days.	11.4 ¹	12.35
Newburyport,	For light: 18 cents gross a k. w. h., with discount of 4 cents a k. w. h. when bill is paid on or before 12th day of month. Minimum charge of \$1 a month. No wiring or lamp renewals. For power: 10 cents gross a k. w. h., with discounts from 10% to 65%, according to amount of monthly bill. Current for smoothing and pressing irons in shoe factories and moving-picture machines, 18 cents a k. w. h., with a discount of 50% if bills are paid on or before 12th of month. Minimum monthly charge for motors, \$1 for each rated h. p.	14	14
Niles Estate (Boston),	For light: 10 cents net a k. w. h., subject to discount according to amount of consumption. Minimum charge of \$1 a month for	10	10

¹ 16 cents in Mattapoisett and Dartmouth.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Niles Estate (Boston) — <i>Con.</i>	not more than 4 16 c. p. lamps during business hours. No wiring. Free lamp renewals. For power: same rates as for light.		
North Adams, .	For light: 15 cents gross a k. w. h., less discount of 2½ cents a k. w. h. on first 15 k. w. h. and 7 cents a k. w. h. on all in excess of 15 k. w. h. if paid in 10 days. No wiring. Renewals of lamps free. For power: 5 cents gross a k. w. h., less discount of 1 cent a k. w. h. on first 2,000 k. w. h. a month and 3 cents a k. w. h. on all in excess of 2,000 k. w. h. a month if paid in 10 days.	12.5	12.5
Northampton, .	For light: 18 cents gross a k. w. h., with discount of 4 cents a k. w. h. on first 15 k. w. h. a month and 8 cents a k. w. h. on all in excess of 15 k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring. Lamp renewals at prevailing market prices. For power: 10 cents gross a k. w. h., with discounts, if paid within 10 days from date of bill, of from 33% to 70%, according to monthly consumption. Minimum monthly charge of \$1 for ½ h. p., \$1.50 for ¾ h. p., \$2 for 1 h. p., \$3 for 2 h. p., \$3.50 for 3 h. p. and \$1 a h. p. a month for motors of 4 h. p. and over; 500-volt power rates: 10 cents a k. w. h., with discounts ranging from 20% to 50%, according to amount of monthly bill. Minimum bill for any month for motors of less than 1 h. p., \$2.50, and for 1 h. p. and over, \$3. Automobile charging stations: public, 5 cents net; and private, 6 cents net a k. w. h.	14	14
North Brookfield, .	For light: 17 cents gross a k. w. h., with discounts if bills are paid before 10th of month as follows: to 50 k. w. h., 10%; from 50 to 100 k. w. h., 15%; from 100 to 150 k. w. h., 20%; from 150 to 200 k. w. h., 25%; from 200 to 250, 30%. Minimum monthly charge of 50 cents. No wiring. Renewals of carbon lamps free; tungsten lamps, 15 cents from list price allowed. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current consumed thereafter, less discounts varying from 10% to 50%, according to horse powers installed, 11 h. p. being the lowest receiving any discount. Minimum monthly charge of \$1 a h. p. of monthly maximum demand.	15.3	—
North Dana, .	For light: flat rate for lamps supplied; 10 to 12 lamps, \$2.50; 12 to 15, \$3; 15 to 20, \$3.50 a month.	—	—
Norton, . . .	For light: 20 cents gross a k. w. h. for residence lighting, with discounts, if paid before the 10th of month, of from 5% to 25%, according to amount of monthly bill. For store lighting, 16 cents net a k. w. h. Minimum monthly charge of \$1.25. Porch lights, \$1.25 net a month. No wiring or renewals.	19	19

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Norton, <i>Con.</i>	<p>For power: 10 cents net a k. w. h. Minimum charge, \$1.50 a month a h. p. of demand. For continuous use, service charge of \$2 a month for each h. p. of demand, plus 4 cents a k. w. h. for current consumed.</p> <p>For cooking and heating: 7 cents a k. w. h.</p>		
Pittsfield,	<p>For light: 15 cents gross for first k. w. h. used for each 25-watt lamp installed and 8 cents gross a k. w. h. for all current used in addition, less discount of 10% for payment on or before 15th of month. In Dalton, 16 cents gross for first k. w. h. used for each 25-watt lamp and 8 cents a k. w. h. for all current used in addition, less discount of 10% for payment on or before 20th of month. If meter does not register 6 k. w. h. in any month, no bill for current will be rendered, but a charge of 50 cents will be made for maintenance of installation, and current used will be added to consumption of following month. For signs using not less than 480 watts an hour, 8.3 cents a k. w. h. if owned by customer; when supplied by company, special contract; 15% discount will be allowed on all bills paid on or before 15th of month; a charge of 50 cents net will be made for maintenance of installation when meter does not register at least 10 k. w. h. in any month. No wiring. Carbon lamps renewed free; tungstens at 10 cents less than cost.</p> <p>For power: 10 cents gross a k. w. h., prices ranging from 10 cents gross to 3.2 cents gross, according to quantity used a month, with discount of 5% for payment on or before 15th of month, 20% additional discount if users purchase own motors. Minimum monthly charge to customers not owning motors, from \$1.50 for $\frac{1}{2}$ h. p. to \$25 for 50 h. p., and to customers owning their motors, an investment charge of 50 cents a month when meter does not register 10 k. w. h., and current used will be added to the next month's consumption. Special rates to customers owning motor equipment for large use of power, varying from 2$\frac{1}{2}$ cents a k. w. h. for 4,000 to 7,000 k. w. h. a month to 1$\frac{1}{2}$ cents a k. w. h. for 30,000 k. w. h. or over a month.</p> <p>For heating and cooking: 4 cents a k. w. h., with minimum charge of \$1 a month.</p>	13.5 ¹	14.4
Plymouth,	<p>For light: 16 cents gross a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with discount of 10% for prompt payment of bills to customers having a large installation of lights but small or infrequent use of them, and 20% to customers who use their lights practically every night in the week. Minimum monthly charge of \$1 a month net. Summer customers may pay 20 cents net a k. w. h. for current used and a minimum charge of \$1 a month while house is occupied,</p>	14.4	14.4

¹ 14.4 cents in Dalton.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Plymouth — <i>Con.</i>	or may pay for whole year at rates to yearly customers. By contract, \$1 a lamp a month for 16 c. p. lamp. No wiring. Free renewals of carbon lamps.		
Quincy,	For power: 10 cents net a k. w. h., ranging from this to 3 cents, according to monthly consumption. Minimum monthly charge of \$1 a h. p. for from $\frac{1}{4}$ h. p. to 5 h. p. motors. For light: 15 cents gross a k. w. h., less discount of 10% for payment by 15th of month on bills of less than \$20, 15% on bills of \$20 or more and less than \$40, 20% on bills of \$40 or more and less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33 $\frac{1}{3}$ % on bills of \$100 or more. Minimum monthly charge of \$1 for installations of less than 40 lights and \$2 for installations of 40 lights or over. Mazda clusters for store lighting: 4 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 P.M., \$3.50 a month. No wiring. Carbon lamps renewed free of charge. For power: 10 cents gross a k. w. h., with discount of 10% if paid by 15th of month, and additional discounts from 5% to 65%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand.	13.5	13.5
Randolph,	For light: 13 cents net a k. w. h. Store rate: minimum charge of \$48 a year a k. w. of demand and 6 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, \$1 a month. Meter rental, \$2 a year. By contract: \$1 a month for 1 16 c. p. lamp to midnight, \$1.10 for all-night lamp. No wiring and no lamp renewals. For power: 13 cents net a k. w. h. to 4 $\frac{1}{2}$ cents a k. w. h., according to monthly consumption. Minimum monthly charge of \$1 for each h. p. of motor installed. For cooking and heating: 5 cents a k. w. h. and minimum monthly charge of \$1.	13	13
Salem,	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month. Arc lights and multiple glower nernst lamps: 13 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment within 15 days of date of bill, and minimum monthly charge of \$1 net. Long hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w., to be made in 12 equal monthly charges, plus 6 cents a k. w. h. for first 250 k. w. h. a month, 5 cents a k. w. h. for next 500 k. w. h., 4 cents a k. w. h. for next 1,000 k. w. h. and 3 $\frac{1}{2}$ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1 cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary breakdown service, \$1.50 net a month for each kilowatt of demand. Window lighting rates:	11	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Salem — <i>Con.</i>	<p>tungsten lamps only, burning 5 nights a week until 10 p.m. and one night (Saturday) until 12 p.m., 50 cents a month for 20 c. p. lamp, 65 cents for 32 c. p., 95 cents for 48 c. p., \$1.50 for 80 c. p., \$2 for 120 c. p., \$3.65 for 200 c. p., \$5 for 320 c. p. and \$6 for 400 c. p., with 10% discount for prompt payment in 15 days. Sign lighting; 8½ cents net a lamp a month for 4 c. p., 10-volt tungsten lamps, with same discount as for window lighting. No wiring. Carbon and metalized filament lamps renewed free, tungsten lamps at cost, except for window and sign lighting, which are free.</p> <p>For power: 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being 1½ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2% to 40%, this discount being determined by dividing kilowatt consumption by h. p. of demand. For constant service, all day: \$50 to \$75 a h. p. a year, with 5% discount for prompt payment. Automobile charging rate: from 4 p.m. until 9 p.m., at regular lighting rate; from 9 p.m. until 4 p.m. the following day, 7 cents gross, less discount of 1 cent for prompt payment in 15 days, and minimum monthly charge of \$1 per meter, but total minimum charge shall not exceed \$24 a year; electric vehicle owners have the option of this rate or regular power rates.</p>		
Seekonk,	<p>For light: 10 cents net a k. w. h. to 4 cents net a k. w. h., according to monthly consumption. Yearly contract rate: annual service charge of \$24 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of ½ cent a k. w. h.; minimum charge one-twelfth of annual service charge. No wiring. Renewal of carbon filament lamps free, except on yearly contract rate. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills.</p> <p>For power: 10 cents net a k. w. h., with varying discounts determined by amount of monthly bills; minimum charge of \$1 a month for installations of less than 2 h. p., 50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate: lighting not to exceed 25% of total demand may be used under this rate; 10 cents a k. w. h., with discounts varying with h. p. installation and amount of monthly bill; minimum charge of \$5 a month.</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
South Hadley Falls, .	<p>For light: 15 cents gross a k. w. h., with discounts for payment by 10th of month from 5% to 50%, according to amount of bill. Minimum monthly charge of 50 cents. Wiring at cost and renewals free.</p> <p>For power: 10 cents gross a k. w. h., with discounts for prompt payment from 5% to 40%, according to amount of monthly bill.</p>	14.25	14.25
Spencer,	<p>For light: 20 cents gross a k. w. h., with discount, if paid within 10 days, of 25% on first 100 k. w. h. a month and 40% on all in excess of 100 k. w. h. Minimum monthly charge of 75 cents. No wiring. No free renewals.</p>	15	15
Stockbridge, . .	<p>For light: 20 cents gross a k. w. h., with discount of 25% if paid by 15th of month. Minimum charge of \$1 a month. No wiring. Free renewal of carbon and metal filament lamps.</p> <p>For power: 10 cents net a k. w. h. for first 50 k. w. h. a month, 8 cents a k. w. h. from 50 to 100 k. w. h., 7 cents a k. w. h. from 100 to 150 k. w. h., 6 cents a k. w. h. from 150 to 200 k. w. h. and 5½ cents a k. w. h. for 200 k. w. h. and over.</p>	15	17
Suburban (Revere), .	<p>For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Long hour burning rate: \$50 a k. w. of demand a year, plus charge for current varying from 5 cents net for first 250 k. w. h. a month to 2½ cents a k. w. h. for all above 1,750 k. w. h. Long hour burning rate for summer customers: a service charge of \$5 a month or \$20 a season, plus 8 cents a k. w. h. for first 300 k. w. h. in any one month, 7 cents a k. w. h. for next 600 k. w. h. and 6 cents a k. w. h. for all current in excess thereof. Contract rates to customers using 30,000 k. w. h. or over for light and power: first 30,000 at 7 cents a k. w. h., next 10,000 at 6½ cents a k. w. h. and all above 40,000 k. w. h., 5 cents a k. w. h.; if within a year from date of contract customer shall have used and paid for 100,000 k. w. h., an adjustment will be made making net rate not to exceed 5 cents a k. w. h. Sign and window lighting: burning 5 nights a week until 10 p.m. and Saturday night until midnight, from 8½ cents a month for a 5-watt lamp to \$3.65 for a 250-watt lamp. Minimum monthly charge of 75 cents. Renewal of carbon filament lamps free to yearly customers; tungsten lamps at cost, except for window and sign lighting, when renewals are free.</p> <p>For power: 4½ cents net a k. w. h. up to 186 k. w. h. down to 1 cent a k. w. h. for from 3,730 to 9,325 k. w. h., and a service charge of \$1.50 a month a h. p. or fraction thereof. Special rates to certain large customers for both light and power given with lighting rates.</p>	11	12
Sunderland, . . .	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month to 8 cents a k. w. h. for</p>	13.5	20

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Sunderland — <i>Con.</i>	600 k. w. h. or over a month, less discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring or renewals. For power: 6 cents net a k. w. h. for first 100 k. w. h. a month to 1.8 cents for 10,000 k. w. h. or over a month. Minimum monthly charge of \$1.50 up to and including 3 h. p.; for an installation of more than 3 h. p., 50 cents a h. p. connected.		
Tyngsboro,	For light: 15 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or renewals. For power: same rates as for light.	15	15
Union (Franklin),	For light: 16½ cents gross a k. w. h. to customers in Franklin, Wrentham and Norfolk, with discount of 10% for payment in 10 days. Summer customers, 20 cents net a k. w. h. Extra discount of 33½% for payment in 10 days to certain classes of customers burning lights every night in week to 9 P.M. or later. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 7 cents a k. w. h. for current used, less discount of 10% for 5 to 10 k. w., 15% for 11 to 25 k. w., 20% for 26 to 50 k. w., 25% for 51 to 100 k. w., and 30% for 101 k. w. and over, and in addition a 5% discount for prompt payment. Flat rate: 1 60-watt lamp or less, \$1 a month; 2 60-watt lamps or less, \$1.75 a month; 87½ cents for each additional 60-watt lamp; 1 120-watt lamp or less, \$1.75 a month. In Foxborough and Plainville 15 cents net a k. w. h., ranging from this to 11 cents net, according to quantity used. Minimum charge of \$12 a year. No wiring. Free lamp renewals of carbon and gem lamps. For power: 11 cents net a k. w. h. in Franklin, Wrentham and Norfolk, prices ranging from 11 cents to 4 cents, according to consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity. \$2.25 a month of yearly maximum demand, plus 2½ cents a k. w. h., less discounts to 40%, based on maximum demand, and discount of 10% for payment in 10 days. Power rates in Foxborough and Plainville: 10 cents net a k. w. h. to 3 cents net a k. w. h., according to quantity used. For heating: 6 cents net a k. w. h. For light: 12 cents net a k. w. h. for first 40 hours' use a month of each 50-watt lamp or its equivalent, and 8 cents a k. w. h. for all over. For customers using their capacity long hours the rates are from 10 to 4 cents a k. w. h. Minimum charge of \$8 a year. No wiring. Carbon lamps renewed free; mazda lamps at list prices. For power: 5 cents net a k. w. h. to 2½ cents net a k. w. h., according to installation and quantity used. Minimum charge of \$20 a year a h. p.	15	-
United (Springfield),	For light: 12 cents net a k. w. h. for first 40 hours' use a month of each 50-watt lamp or its equivalent, and 8 cents a k. w. h. for all over. For customers using their capacity long hours the rates are from 10 to 4 cents a k. w. h. Minimum charge of \$8 a year. No wiring. Carbon lamps renewed free; mazda lamps at list prices. For power: 5 cents net a k. w. h. to 2½ cents net a k. w. h., according to installation and quantity used. Minimum charge of \$20 a year a h. p.	12	12
Vineyard (Oak Bluffs),	For light: 25 cents gross a k. w. h. This rate applies to first 75 hours of maximum demand each month; all over this amount at rate of	17.5	17.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Vineyard (Oak Bluffs) — <i>Con.</i>	5 cents a k. w. h. Prompt payment discounts : June to September, inclusive, on or before 10th of month, 20%; 11th to 20th, inclusive, 10%; October to May, inclusive, on or before 10th, 30%; 11th to 20th, inclusive, 15%. Demand rate: the minimum to be paid monthly for each connection is 87 cents for the first unit, 62 cents each for the next two and 44 cents each for each unit over three demanded in any month. No bill will be made for less than 87 cents. Demand may be measured or agreed upon, but company reserves the right to install a meter at any time. A net season charge of 30 cents a unit connected. Minimum charge on demand contract basis, \$9 a year, and on meter basis, with three months' use guaranteed, \$12 a year. Customers may be required to make a deposit. Special rate to street railway company. No wiring or renewals.		
Ware,	For light: 17 cents gross to 8 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. Lights by contract: 16 c. p. lamp, \$8, \$10 and \$12 a year. Minimum monthly charge of 50 cents. No wiring; carbon lamps renewed free; mazda lamps at 15 cents less than cost. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand and 2½ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days, and discounts from 10% to 50%, based on monthly maximum h. p. demand. Minimum monthly charge of \$1 a h. p. of maximum demand.	15.3	15.3
Webster,	For light: 14 cents gross a k. w. h. to 6 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 10% for payment by the 10th of month; maximum monthly bill at any rate not to exceed minimum at next lower rate. Contract rate: \$10 a lamp a year. Minimum charge, \$10 a year. No wiring. Renewal of carbon and gem lamps free; mazda lamps at cost. For power: 6 cents gross a k. w. h. for first 150 k. w. h. to 1.7 cents for 17,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month; maximum monthly bill at any rate not to exceed the minimum at the next lower rate.	12.6	13.5
Weymouth,	For light: 15 cents net a k. w. h. Stores pay 15 cents a k. w. h. for first 30 k. w. h. and 10 cents a k. w. h. for all over 30. Minimum monthly charge of \$1 to yearly customers and \$10 a season to summer customers. No wiring. Renewals at 10 cents each for carbon lamps. For power: 15 cents gross a k. w. h. Small motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; from \$5 to \$10,	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Weymouth — <i>Con.</i>	10 cents a k. w. h.; over \$10, 7½ cents a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; bills from \$5 to \$10, 7½ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., 3½ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2.68 cents a k. w. h.		
Williamstown, . .	For light: 15 cents gross a k. w. h., with discount on the first 15 k. w. h. a month of 2 cents a k. w. h. and 7 cents a k. w. h. on all in excess if paid in 10 days. No wiring. Renewals free of charge. For power: 5 cents gross a k. w. h., with discount on the first 2,000 k. w. h. a month of 1 cent a k. w. h., and 3 cents a k. w. h. on all in excess if paid in 10 days. Customers at this rate guarantee a consumption of \$1 a h. p. a month.	13	13
Winchendon, . . .	For light: 12 cents net a k. w. h., for first 100 k. w. h. consumed in a month, 11 cents a k. w. h. for next 200 k. w. h., 10 cents for next 200 k. w. h. and 9 cents a k. w. h. for all over 500 k. w. h. By contract: 16 c. p. lamp burning all night and every night, \$1 a month; 8 c. p. lamp, 75 cents a month; 4 c. p. lamp, 50 cents a month. Minimum monthly charge of \$1. Wiring and lamp renewals at a slight advance over cost. For power: 10 cents net to 2.1 cents net, according to monthly consumption. Minimum monthly charge of \$1.	12	12
Worcester,	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. On over 400 k. w. h. prices range from 9.6 cents net to 4 cents net a k. w. h., according to monthly consumption. Minimum monthly charge for residences, stores, etc., \$1; for factories and shops, \$2 a k. w. connected. Price in Leicester: 13 cents gross a k. w. h., with discount of 1 cent if paid in 15 days. Minimum charge of \$1 a month. No wiring. Free renewals of all but mazda lamps. For power: from 8 cents gross a k. w. h. for first hours' use of maximum demand to 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10% to 50%, based on yearly maximum h. p. demand. Rates for automobile charging: from 5.4 cents net a k. w. h. to 1.8 cents a k. w. h., according to monthly consumption. Minimum monthly charge of \$2. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand.	10 ¹	12
Worcester (Suburban),	For light: 16 cents net a k. w. h. for first 520 hours' use of customers' demand and 12 cents a k. w. h. for all additional current consumed. Annual lighting contract: 16 cents net a k. w. h. for first 400 hours' use of demand and 9 cents a k. w. h. for all additional current. Minimum charge of \$12 a year, payable monthly. Sign lighting: 4 c. p. 5-watt lamp,	16	16

¹ 12 cents in Leicester.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Worcester (Suburban) — <i>Con.</i>	<p>from not earlier than 6 P.M. to 10 P.M. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost.</p> <p>For power: 6 cents net to 1.4 cents, according to monthly consumption, with discount, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over. Annual power rates: 6 cents for first 1,200 k. w. h. a year to 1.4 cents for over 180,000 k. w. h. a year, with discount of 5% on annual bills of \$120 or over and 10% on bills of \$1,200 and over for payment within 15 days. Minimum charge under first schedule of \$1 a month and second of \$12 a year. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates. Demand rate: 12 cents a k. w. h. for first 25 hours' use a month of h. p. demand, 6 cents a k. w. h. for next 50 and 3 cents a k. w. h. for remainder of consumption; first \$20 of bill net; on remainder a discount of 33$\frac{1}{3}$% is allowed.</p>		

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1913, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run:—

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Abington and Rockland, Abington, Cohasset, Hanover, Hanson, Norwell, Rockland, Scituate,	{ 249 7 16 323 5 24 34½ 1 13½ 379 39 11	{ 50 100 250 50 60 100 100 100 100 40 50 100	{ 272 345 34½ 1 13½ 389 32 11	{ 5.8 8.9 4.7 4.7 4.7 5.8 8.9 5.1	{ 28.6 29.8 27.8 27.8 27.8 28.6 29.8 28.2	{ \$15.67½ per year. \$22.04 per year. \$51.30 per year. \$20 per year. \$70 clusters, per year. \$16 per year. \$16 per year. \$16 per year. \$15.75 per year. \$20 per year. \$10 May to October, inclusive.
	{ 89 87 30	{ 50 310 50	{ 89 87 29	{ 10.8 5.6	{ 30.4 30.4	{ \$25 per year. \$80 per year. \$17.10 per year.
	{ 70	{ 87½	{ 69	{ 4.6	{ 26.7	{ \$12.50 per year.
	{ 114 226 13	{ 40 50 360	{ 300 15	{ 5.9	{ 30.4	{ \$16 per year. \$75 per year.

{ \$15.67½ per year.
 { \$22.04 per year.
 { \$51.30 per year.

{ \$20 per year.
 { \$70 clusters, per year.

{ \$16 per year.
 { \$16 per year.
 { \$16 per year.
 { \$15.75 per year.
 { \$20 per year.
 { \$10 May to October, inclusive.

{ \$25 per year.
 { \$80 per year.
 { \$17.10 per year.

{ \$12.50 per year.

{ \$16 per year.
 { \$75 per year.

Amesbury,	{ 367 21 21 13 }	{ 50 462 50 462 }	{ 364 21 21 13 }	{ 5.9 10.4 10.4 }	27.8 30.4	{ \$16 per year. \$72 per year. \$20 per year. \$93.37 per year. }
Amherst, { Amherst, Hadley, Hatfield, Whately,	{ 254 32 92 208 39 }	{ 38 425 71 38 71 }	{ 252 32 82 203 38 }	{ 5.4 10.6 5.4 5.7 }	30.3 28.0 30.3 30.3	{ \$15 per year. \$65 per year. \$25 per year. 13 lamps to the mile, \$17 per year. 16 lamps to the mile, \$15 per year. \$20 per year. }
Athol, { Athol, Orange, Wendell,	{ 273 102 178 78 2 }	{ 50 75 50 75 50 }	{ 362 256 2 }	{ 10.8 11.6 6.3 }	30.4 30.4 28.9	{ \$20 per year. \$23 per year. \$20 per year. \$23 per year. \$20 per year. }
Attleborough,	{ 5 531 143 55 20 }	{ 500 50 100 500 56 }	{ 5 627 63 20 }	{ 4.6 6.4 11.0 }	29.3 29.3 30.4	{ \$36 per year. \$16 per year. \$23 per year. \$70 per year. \$20 per year. }
Ayer,	{ 153 6 6 }	{ 40 450 50 }	{ 151 6 6 }	{ 5.3 13.1 }	30.4	{ \$16.50 per year. \$75 per year. \$16.50 per year. }
Beverly, { Beverly, Topsfield,	{ 316 367 43 44 }	{ 50 475 535 50 }	{ 282 398 30 }	{ 10.6 5.6 }	30.4 30.4	{ \$21.25 per year. \$85 per year. 22 luminous arcs till 12 p.m.; 3-year contract, \$111.33. 21 luminous arcs, with ornamental posts, all night, \$141.25. \$23.50 per year. }
Blackstone,	{ 69 30 }	{ 50 320 }	{ 69 30 }	10.7	30.4	{ \$30 per year. \$120 per year. }

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Buzzard's Bay, { Barnstable, . (Falmouth), { Falmouth, .	24 558	31 31	18 475	5.5 6.1	26.6 28.5	\$1.40 per month each, for 8 months. \$1.50 per month each, for 4 months in summer.
Cambridge,	{ 736 6 116 442 1 599 54	{ 50 60 75 100 125 250 530	1,134 403	10.7	30.5	{ \$20.37 per year on bridge fixtures; \$20.65 on goose-necks; \$23.57 on ornamental poles. \$13.98 per year on goosenecks, operated until 10 P.M. \$23.48 per year on bridge fixtures; \$26.72 on ornamental poles. \$29.83 per year on goosenecks; \$70.49 in 3-light clusters. \$36.55 per year. \$59.86 per year. \$78.30 per year operated until midnight; \$108.30 operated all night.
Cape (Provincetown),	{ 117 17 50	{ 40 60 40	125	10.2	30.4	\$15 per year.
{ Belchertown, . East Longmeadow, . Enfield, . Ludlow, . Monson, . Palmer, . Warren, . Wilbraham, .	{ 140 72 6 148 294 93 167 40 86	{ 40 40 40 40 40 75 40 75 40	14 107 72 6 148 378 204 73	6.0 6.2 4.5 5.6 5.9 6.1 6.2 6.1	28.0 30.2 30.5 30.5 26.9 27.8 27.3 27.8	\$17.50 per year. \$17.50 per year. \$17.50 per year. \$10 per year. \$15 per year. \$15.50 per year. \$16 per year. \$16 per year.
Central, Mass.,	{ 1 284 3	{ 60 500 550	1 281	10.6	30.4	{ \$1.87 per month. \$0.25312 per night. \$0.28307 per night.
Charlestown,	38	50	38	9.2	30.4	\$10 per year.
Charlemon,						

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Edison (Boston) — Con.	Boston,	1,696	50	10.5	30.1	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		14	100			\$12 per year, fixed cost; running cost, $\frac{3}{16}$ cent per lamp hour.
		954	75			\$14 per year, fixed cost; running cost, $\frac{4}{16}$ cent per lamp hour.
		2	100			\$18 per year, fixed cost; running cost, $\frac{5}{16}$ cent per lamp hour.
		2	125			\$36 per year Gilbert arcs, fixed cost; running cost, $1\frac{1}{16}$ cents per lamp hour.
	Brookline,	3	500	10.5	30.1	\$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{1}{4}$ cents per lamp hour.
		114	530			\$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{1}{4}$ cents per lamp hour.
		4,036	530			\$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{1}{4}$ cents per lamp hour.
		26	750			\$42 per year, Thoran arcs, fixed cost; running cost, $3\frac{2}{16}$ cents per lamp hour.
		28	530			\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Edison (Boston) — Con.	Brookline,	1	50	10.5	30.4	\$12 per year, fixed cost; running cost, $\frac{3}{16}$ cent per lamp hour.
		30	75			\$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{1}{4}$ cents per lamp hour.
		271	530			\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		25	50			\$12 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		316	50			\$18 per year, fixed cost; running cost, $\frac{3}{16}$ cent per lamp hour.
Edison (Boston) — Con.	Burlington,	25	50	4.6	24.5	\$18 per year, fixed cost; running cost, $\frac{1}{16}$ cent per lamp hour.
		316	50			\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		23	75			\$12 per year, fixed cost; running cost, $\frac{3}{16}$ cent per lamp hour.
		9	125			\$18 per year, fixed cost; running cost, $\frac{5}{16}$ cent per lamp hour.
		23	75			\$18 per year, fixed cost; running cost, $\frac{5}{16}$ cent per lamp hour.

Carlisle,	39	50	39	5.7	27.3	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	Ten-year contract. ¹
Chelsea,	53	425	181	10.5	30.4	\$36 per year, fixed cost; running cost, $1\frac{10}{16}$ cents per lamp hour.	
	134	530				\$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{3}{4}$ cents per lamp hour.	
Dedham,	512	50	516	8.0	29.5	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Ten-year contract. ¹
	6	75				\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
	9	125	28			\$18 per year, fixed cost; running cost, $\frac{10}{16}$ cent per lamp hour.	
	27	425				\$36 per year, fixed cost; running cost, $1\frac{10}{16}$ cents per lamp hour.	
Dover,	9	50	8	- ²	- ²	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	651	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
Framingham,	2	75	645	5.2	27.8	\$12 per year, fixed cost; running cost, $\frac{3}{4}$ cent per lamp hour.	
	3	125				\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	
	6	425	15			\$36 per year, fixed cost; running cost, $1\frac{5}{16}$ cents per lamp hour.	
	9	450				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	111	50	124	5.2	27.8	\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	Ten-year contract. ¹
Holliston,	19	75	4			\$36 per year, fixed cost; running cost, $1\frac{10}{16}$ cents per lamp hour.	
	4	425				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Hopkinton,	171	50	170	5.2	27.3		

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

² These lamps are under control of town authorities.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
Lexington,	{ 520	{ 50	535	5.7	27.3	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	{
Lincoln,	{ 27	{ 75	92	4.8	27.1	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	{
Medfield,	{ 175	{ 50	176	5.3	27.2	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	{
Medway,	{ 2	{ 60	293	4.9	27.1	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	{
Millis,	61	50	60	4.9	27.1	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Milton,	817	75	811	10.3	30.4	\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. Ten-year contract. ¹	
Natick,	{ 361	{ 50	{ 309	{ 7.1	{ 29.3	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	{
	{ 7	{ 125				{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. Ten-year contract. ¹	{
	{ 7	{ 425	{ 11			{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. Ten-year contract. ¹	{
Needham,	{ 628	{ 40	{ 626	{ 5.7	{ 27.3	{ For 1,600 hours burning, 400 lamps at \$15 each; excess over 400 lamps, \$13 each; additional hours at $\frac{1}{4}$ cent per hour each; are lamp same price as 5 incandescents. Twenty-year contract giving 20 per cent. discount from prices stated.	{
	{ 4	{ 425	{ 6			{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	{
	{ 2	{ 450				{ \$12 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. Ten-year contract. ¹	{
Newton,	{ 1,499	{ 50	{ 1,704	{ 6.1	{ 30.4	{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. Ten-year contract. ¹	{
	{ 121	{ 75				{ \$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{1}{4}$ cents per lamp hour. Ten-year contract. ¹	{
	{ 86	{ 125	{ 131				
	{ 151	{ 530					
Norfolk,	144	50	144	5.9	27.1	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	

Edison (Boston)
— Con.

Sharon, .	205	50	284	4.9	26.3	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹			
Sherborn, .	46	50	43	7.1	29.3	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹			
Somerville,	4	50	866	10.5	30.4	\$15.50 per year, net, each.	Ten-year contract. ¹		
	836	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.			
	58	125	459			\$18 per year, fixed cost; running cost, $\frac{5}{16}$ cent per lamp hour.			
	395	425				\$36 per year, fixed cost; running cost, $1\frac{1}{16}$ cents per lamp hour.			
Stoneham,	57	530	262	6.5	30.4	\$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{1}{4}$ cents per lamp hour.	Ten-year contract. ¹		
	255	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.			
	10	75	17			\$12 per year, fixed cost; running cost, $\frac{1}{16}$ cent per lamp hour.			
	16	125				\$18 per year, fixed cost; running cost, $\frac{5}{16}$ cent per lamp hour.			
Sudbury, .	15	425	134	5.5	27.3	\$36 per year, fixed cost; running cost, $1\frac{1}{16}$ cents per lamp hour.	Ten-year contract. ¹		
	134	50				\$12.50 each per year. Weston Electric Light Company's contract for seven years from Aug. 1, 1910.			
	370	50	371			\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.			
	14	75				\$12 per year, fixed cost; running cost, $\frac{1}{16}$ cent per lamp hour.			
Walpole, .	593	50	593	10.4	30.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Ten-year contract. ¹		
	6	100				\$14 per year, fixed cost; running cost, $\frac{1}{16}$ cent per lamp hour.			
	7	125	163			\$18 per year, fixed cost; running cost, $\frac{5}{16}$ cent per lamp hour.			
	162	425				\$36 per year, fixed cost; running cost, $1\frac{1}{16}$ cents per lamp hour.			
Waltham, .									

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COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.				
Edison (Boston) — Con.	Watertown,	626	50	630	30.4	{\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. \$36 per year, Gilbert arcs, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.}				
		10								
		52	425	52			6.1	Ten-year contract. ¹		
		1	500							
	Wayland,	155	50	128	5.2	27.6	cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹			
		443	50	449	5.2	27.6	cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹			
	Weston,	6	100	217	5.7	27.3	cost, $\frac{15}{10}$ cent per lamp hour.			
	Westwood,	220	50				cost, $\frac{15}{10}$ cent per lamp hour. Ten-year contract. ¹			
	Winchester,	313	50	383	6.7	30.4	{\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14.40 per year, fixed cost; running cost, $\frac{15}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{15}{10}$ cents per lamp hour.}			
		96	75							
		2	100	41				8.3	30.4	Ten-year contract. ¹
		10	125							
Woburn,	26	425	518	8.3	30.4	Ten-year contract. ¹				
	6	450								
	531	50	98				Ten-year contract. ¹			
	1	150								
	98	425								

Avon, . . .	102	50	90	7.0	30.4	{ \$16 per year. \$16.50 per year. \$19.62 per year. \$85 per year. \$16.50 per year. \$23 per year.
Brockton, . . .	1,161 34 50 298	50 50 430	1,097 34 297	7.0 10.8	30.4	{ \$16.50 per year. \$15.52 per year. \$17.20 per year. \$23.76 per year. \$15.68 per year. \$22.04 per year. \$16.50 per year. \$24.20 per year.
Bridgewater, . . .	189	32 75	199	5.5	28.8	{ \$25 per year. 22 cents per night. \$20 per year. \$25 per year.
Edison (Brockton). East Bridgewater, . . .	15	75	114	5.5	28.8	{ \$18.75 per year. \$21.60 per year. \$86.40 per year.
West Bridgewater, . . .	7	50	7	7.3	30.2	{ \$16.66 per year. \$24 per year. \$85 per year.
North Easton, . . .	173	75	170	8.0	28.2	{ \$12.60 per year. \$24 per year.
Stoughton, . . .	367 17	50 100	375	5.7	28.8	{ \$20 per year. \$25 per year. \$20 per year. \$20 per year.
Whitman, . . .	286 26	50 100	302	5.7	28.8	
Fall River, . . .	174	75	139	10.8	30.4	
Somerset, . . .	916	375	879	10.8	30.4	
Swansea, . . .	229 120	50 75	226 120	10.8	30.4	
Fitchburg, . . .	451 434 313	50 75 430	822 315	10.8	30.4	
Franklin, . . .	6 97 16	40 75 500	103 16	10.9	30.4	
Turners Falls, . . .	90	40	95	10.6	30.2	
Millers Falls, . . .	5	75				
Gardner, . . .	109	75	105	5.3	30.4	
Hubbardston, . . .	358	75	345	10.3	30.4	
Westminster, . . .	50 37	75 75	50 37	5.3 5.3	30.4	

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COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Lowell,	Billerica,	124	50	124	3.4	30.4	\$19.50 per year.
	Chelmsford,	347	50	347	6.4	30.4	\$19.50 per year.
	Dracut,	142	50	133	10.8	30.4	\$23 per year.
	Lowell,	555	75	556	10.8	30.4	\$21 per year.
	Tewksbury,	677	450	589	6.6	30.4	\$80 per year.
	Westford,	140	50	128	6.4	30.4	\$20 per year.
Ludlow,		212	67½	210	10.8	30.4	\$23.50 per year.
							\$18 per year.
Lynn,		1,467	75	1,438	9.1	29.4	\$15 per year.
		315	300	417	10.8	30.4	\$70 per year until midnight for 495 watts.
		153	495				\$82.40 per year all night and every night for 495 or 300 watts.
	Nahant,	29	40	28	9.1	29.9	\$18 per year.
		54	495	53			\$73.50 per year.
	Saugus,	417	40	407	8.1	29.3	\$16 per year.
		10	495	10			\$67 per year.
		220	40	191	9.1	29.9	\$17.50 per year.
	Swampscott,	1	75	102			\$72 per year.
		96	495				
Malden,	Everett,	663	50	663	5.5	28.4	\$15 per year.
		169½	430	167	9.0	30.1	\$88 per year.
		1,198	50	1,188	9.6	30.4	\$15.50 per year.
	Malden,	25	50	25			\$18 per year.
		126½	430	125	10.8	30.4	\$85 per year.
		9	40				
	Medford,	664	50	656	6.6	29.2	\$14.22 per year.
		172½	430	172	9.6	30.2	Ten-year contract.
		608	50	667	9.3	30.1	\$76.63 per year.
	Medrose,						\$18 per year. Ten-year contract.

Marion,	{ 15 307 15 }	40 40 75 }	11 319	5.3 5.3	24.9 24.9	\$15 per year. { \$15 per year. \$21 per year.
{ Berlin,	39	50	39	6.6	27.4	\$17.50 per year.
Bolton,	14	50	11	6.6	27.4	\$18 per year.
Fayville,	71	50	71	6.6	27.4	\$18 per year.
Marlborough,	{ 440 270 }	{ 50 75 }	699	6.8	30.4	\$17.50 per year.
Northborough,	171	50	141	6.1	27.4	\$16 per year.
Southborough,	157	50	159	6.6	27.4	{ 17 lamps are on long extension, \$18 per year each; 135 lamps at \$15.75 each per year; 5, free.
Southville,	66	50	66	6.6	27.4	\$18 per year.
Westborough,	{ 176 60 }	{ 50 75 }	205	6.8	30.4	{ \$17.80 per year. \$20.80 per year.
{ Hopedale,	167	40	167	7.2	30.4	\$22.50 per year.
Milford, { Milford,	{ 140 17 }	{ 40 40 425 }	{ 139 17 }	10.7	30.4	{ \$24 per year. \$105 per year.
Mill River,	101	40	92	5.0	30.4	\$15 per year.
Montague,	{ 6 24½ 7 }	{ 40 56 60 }	37½	4.2	24.5	{ \$5 per year. \$2.50 per year for the half light.
N. R. Paper Co. (East Pepperell),	187	40	187	4.6	26.1	11 cents per k. w. hour.
{ New Bedford,	{ 345 3 10 4 486 23 159 }	{ 75 100 125 250 375 550 40 }	{ 138 480 }	10.9	30.4	{ \$20 per year. \$27 per year. \$34 per year. \$68 per year. \$80 per year. \$150 per year.
Fairhaven,	{ 3 6 }	{ 125 250 }	153	5.7	20.0	{ 5 ³ / ₆ cents per night. 12 cents per night. 24 cents per night.
Fairhaven Bridge,	5	75	5	11.0	30.4	7 cents per night.
Padanaram,	35	75	32	4.7	20.0	6 cents per night.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Newburyport,	{ 42 175 }	40 400	41 175	10.5	30.4	{ \$30 per year. \$90 per year.
North Adams,	{ 60 231 }	50 310	59 230	10.8	30.4	{ \$25 per year. \$80 per year.
Northampton,	{ 471 54 27 52 }	50 425 50 425	429 62 22 51	6.1 10.6	30.4 30.4	{ \$19 per year. \$70 per year. \$28 per year. \$90 per year.
North Brookfield,	32	40	32	4.5	30.4	\$15.50 per year.
North Dana (A. W. Mason),	42	40	42	5.0	21.8	\$15 per year.
Pittsfield, { Pittsfield, Dalton, }	{ 1,000 130 22 243 }	40 450 500 40	975 127 22 242	10.5 5.9	30.4 30.4	{ \$16.40 per year. \$75 per year. \$102.60 per year. \$15.70 per year.
Plymouth, { Kingston, Plymouth, }	{ 32 403 }	50 50	29 396	9.1 9.7	30.1 30.1	\$16 per year until 12 midnight. \$20 per year all night.
Quincy,	{ 977 187 }	40 300	949 188	10.8	30.4	{ \$18 per year. \$75 per year.
Hollbrook,	{ 98 4 159 13 2 }	50 75 30 60 75	96 4 30 174 22	5.4 5.6	27.7 27.7	{ \$15 per year. 4-light cluster at \$80 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year.
Randolph, { Randolph, }	{ 22 }	{ 430 }	{ 22 }			

Salem,	{ 810 234 25 2 }	{ 75 425 488 50 }	{ 802 254 2 }	10.9	30.4	{ 225 6.6 ampere arcs, 22 magnetite, 700 75-watt, for \$36,750; for additional incandescent lamps, \$21.11 per year; 2 50-watt multiple carbon lamps, \$9.12 per year. }
South Hadley Falls, { Centre, South Hadley Falls.	{ 25 58 182 }	{ 60 75 75 }	78 181	5.7 10.7	30.4 30.4	\$17 per year. \$25 per year.
Spencer,	{ 191 24 }	{ 50 390 }	{ 191 24 }	5.5	27.6	{ \$5,076 per year for 24 arcs and 186 50-watt tungstens; additional arcs, \$75 per year and additional in- candescents, \$18 per year. }
Stockbridge,	{ 164 7 }	{ 40 75 }	171	5.4	24.9	{ \$15 per year; underground system, \$27 per year; 25 cents extra for 75-watt lamps in remote places; 26 overhead lamps, on which 50 cents each per month extra. }
Suburban, { Revere, Winthrop,	{ 414 128 345 66 }	{ 50 430 50 430 }	{ 382 128 333 68 }	8.6 10.6	30.4 30.4	{ \$16.54 per year. \$73.35 per year. \$18.72 per year. \$86.40 per year. }
Sunderland,	21	70 ^s ₁₀	21	6.4	30.4	\$25 per year.
Tyngsboro,	63	40	62	7.0	30.4	\$10 per year.
{ Bellingham, East Foxborough,	{ 25 21 28 9 }	{ 40 50 40 40 }	{ 25 21 26 9 }	6.5 4.7 6.3	30.4 30.4 27.4	\$16 per year. \$8 per year.
Union, { Foxborough,	{ 96 54 }	{ 50 75 }	{ 95 54 }	6.7	30.4	\$17 per year; 3 lights free.
{ Franklin, Plainville,	{ 8 258 46 83 }	{ 50 75 40 }	304 81	4.4 6.5 6.3	30.4 30.4 30.4	{ \$16 per year. \$18 per year; 5 furnished free. }

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
United (Spring- field).	Agawam,	7	100	7	10.7	30.4	{ Incandescent, \$15 per year from overhead lines. Incandescent, \$20 per year from underground lines. Arcs, \$71.50 per year from overhead lines. Arcs, \$83 per year from underground lines.
	Ludlow,	1	400	1	10.7	30.4	
	Longmeadow,	3	100	3	10.7	30.4	
	{ Springfield, bridges, etc.,	{ 133	{ 60	{ 182	{ 10.7	{ 30.4	
	{ Springfield,	{ 53 62 377 1,342	{ 100 100 100 400	{ 352 1,323	{ 10.7	{ 30.4	
Vineyard (Oak Bluffs).	{ Edgartown,	{ 54 105 124 17	{ 32 25 40 250	{ 52	{ 11.9	{ 27.8	{ \$1.90 per month for year-round lights. \$9 per month for June, July, August and September. \$1.40 per month for year-round lights. \$1.50 per month for June, July, August and September.
	{ Oak Bluffs,	{ 17	{ 250	{ 187	{ 6.5	{ 27.8	
	{ Tisbury,	{ 22	{ 32	{ 21	{ 6.5	{ 27.8	
	{ Hardwick,	{ 32 9 120 225	{ 50 475 50 100	{ 32 9 138	{ 5.4 10.1	{ 27.0 30.4	
Ware, {	Ware,	{ 27 159 191 36	{ 50 50 50 75	{ 27 149 224 418	{ 5.3 6.4 5.4	{ 25.0 30.4 25.0	{ \$18.75 per year. \$75 per year. \$24 per year. \$89.25 per year in clusters of 5 lamps.
	{ Charlton,	{ 27	{ 50	{ 27	{ 5.3	{ 25.0	
Webster,	Dudley,	50	50	149	6.4	30.4	{ \$12.35 per year. \$17.77 per year. \$12.25 per year. \$14.15 per year. \$17.77 per year. \$93.29 per year. \$12.35 per year. \$17.75 per year. \$25 per year.
	Oxford,	36	75	224	5.4	25.0	
	{ Southbridge,	{ 552	{ 50	{ 418	{ 10.7	{ 30.4	
	{ Sturbridge,	{ 16 86 500	{ 475 50 50	{ 36 86 442	{ 10.7 5.3	{ 25.0 30.4	
	{ Webster,	{ 58	{ 100	{ 442	{ 10.7	{ 30.4	
Weymouth,	{	{ 499 21	{ 40 481 ⁸ ₁₀	{ 440 21	{ 5.9	{ 28.8	{ \$14.95 per year. \$65 per year.
	{	{ 21	{ 481 ⁸ ₁₀	{ 21	{ 5.9	{ 28.8	

Williamstown,	.	.	.	75 35	{	50 310	72 36	7.6	30.4	{ \$18 per year. \$65.70 per year.
Winchendon,	.	.	.	78 110 14 2	{	50 87 400 600	185 16	4.7	26.5	{ \$15 per year. \$75 per year. \$87.50 per year.
Worcester, {	Leicester, .	.	.	230		50	230	6.0	30.4	\$16 per year.
Worcester, {	Worcester, .	.	.	1,755	{	75	1,724	10.9	30.4	{ \$23.50 per year. \$80.30 per year.
				1,036		400	1,026			
	Auburn, .	.	.	107		40	66	10.0	30.3	\$16.50 per year.
	Douglas, .	.	.	121		40	119	5.3	27.8	\$14 per year; contract, 3 years.
	Grafton, .	.	.	268		40	254	5.3	26.5	\$15 per year; contract, 5 years.
	Millbury, .	.	.	190		40	271	5.3	26.5	\$13.50 per year; contract, 10 years.
	Northbridge (Rock- dale), .	.	.	87		75	87	5.0	27.1	\$16.50 per year.
	Northbridge (Whit- insville), .	.	.	85		40	252	5.1	28.0	\$14 per year; contract, 5 years.
	Sutton (Center), .	.	.	258		75	65	5.3	26.9	\$17.25 per year.
	Sutton (Ma- chaug), .	.	.	66		40	35	5.3	27.8	\$16.25 per year.
	Sutton (Wilkinson- ville), .	.	.	35		40	21	5.3	26.6	\$13.50 per year; contract, 5 years.
	Upton, .	.	.	21		40	100	5.1	26.6	\$14 per year; contract, 5 years.
	Uxbridge, .	.	.	100		75	199	6.0	28.6	\$15 per year; contract, 3 years. \$18.25 per year.
				168		40				
				55		75				

Worcester
Suburban,

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 184 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. Except as stated on page 171 none of these have taken action during the year.

Pages 161-170 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1913. The pages following contain carefully prepared abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 171) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section, relating to municipal plants in actual operation, contains two parts: the first part (pages 172-208) setting forth certain financial data relative to the preceding municipal fiscal year, with the estimates and appropriations of the current fiscal year, taken from information furnished the Board by various town officers, and the second part (pages 209-228) setting forth certain general financial and physical data relative to the plants from the returns made to the Board as of June 30, 1913. In Appendix C will be found, under date of June 30, 1913, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities. Appendix F contains detailed statistics relative to the municipal plants, compiled from the annual returns of June 30, 1913.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1913.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.	
Arlington, . . .	Dec. 29, 1894	-	-	May 13, 1895	Investigating committee report in 1895.	
Ashburnham, . . .	Aug. 27, 1907	Oct. 29, 1907	-	-	Votes favorable to acquiring an electric lighting system were 52 to 4, and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company.	
Ayer, . . .	Nov. 15, 1897	-	-	April 4, 1898	-	
Belmont, . . .	March 2, 1896	Aug. 20, 1896	-	-	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.	
Beverly, . . .	-	-	-	-	Adverse committee report in 1897.	
Billerica, . . .	Aug. 6, 1901	-	-	Oct. 15, 1901	-	
Boston, ¹ . . .	Jan. 5-9, 1905	-	-	Feb. 8, 1906	-	
Boylston, . . .	March 4, 1912	June 24, 1912	{ April 17, 1911 May 15, 1911 }			Proposition in 1911 was lost for lack of requisite two-thirds; votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant; votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912.
Braintree, . . .	Aug. 25, 1891	Oct. 29, 1891	-	-	Plant for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894.	

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1913 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Brockton, ¹	.	Dec. 30, 1892	Nov. 9, 1893	-	Proposition rejected by the voters at annual election in December, 1893.
Brookline,	.	-	-	-	Adverse committee report accepted in 1891.
Cambridge, ¹	.	Nov. 23, 1893	{ Dec. 12, 1894 } { Dec. 31, 1895 }	-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Adverse committee report in 1906.
Canton, .	.	-	-	-	Investigating committee appointed in 1897.
Chicopee, ¹	.	Nov. 30, 1891	Dec. 16, 1892	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Clinton, .	.	July 14, 1908	-	-	Favorable vote was 223 to 27. No vote taken in 1909.
Concord, .	.	March 30, 1896	March 29, 1897	-	Electric plant built and put in operation in January, 1900.
Danvers, .	.	-	-	-	Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Dedham, .	.	-	-	-	Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
East Bridgewater, .	.	-	-	-	Investigating committee appointed in 1892. No report.
Erving Electric Light District, .	.	July 2, 1909	Sept. 3, 1909	-	Disiriet established by Acts of 1909, chapter 496.

Everett, . . .	March 1, 1892 ²	{ March 18, 1893 ¹ Jan. 9, 1894 }	{ Jan. 26, 1892 ² }	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905.
Fall River, . . .	Dec. 4, 1899 ³	{ July 6, 1903 Feb. 1, 1904 }	Aug. 1, 1904	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably, 19 to 7, upon the question of acquiring an electric plant.
Framingham, . . .	-	-	March 19, 1912	Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 403 voting yes and 510 no.
Georgetown, . . .	Jan. 3, 1912	March 4, 1912	-	Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912.
Groton, . . .	April 5, 1909	July 2, 1909	-	Plant began operation Nov. 20, 1909.
Groveland, . . .	Oct. 22, 1906	Dec. 26, 1906	-	Plant began operation April 1, 1907.
Haverhill, . . .	{ Dec. 8, 1892 ¹ Dec. 23, 1909 ¹ }	{ June 9, 1910 Dec. 27, 1912 ¹ }	Dec. 30, 1891 ¹	Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote of yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question of acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4, no.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.³ In common council only.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1913 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.		Remarks.
Hingham,	.	March 13, 1893	July	26, 1893	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
Holden,	.	{ May 27, 1909 June 20, 1911	- Sept.	- 5, 1911	Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no. Votes favorable to acquiring plant for distributing electricity — 147 to 52 and 159 to 35, respectively.
Holyoke, ¹	.	Dec. 15, 1896	Jan.	5, 1897	Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plant taken under decree of the court on Dec. 15, 1902.
Hopkinton,	.	-	-	-	Investigating committee chosen in 1906. Committee reported Aug. 2, 1906, and town voted to make a ten-year street-lighting contract with Edison company of Boston.
Hudson,	.	July 1, 1891	Sept.	2, 1891	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull,	.	June 28, 1894	Oct.	6, 1894	Electric plant of local company bought Oct. 15, 1894.
Ipswich,	.	May 27, 1901	Sept.	23, 1901	Electric light plant built in 1903.

Lawrence, ¹	.	-	-	April 3, 1905	Investigating committees appointed in 1893, 1897 and 1898.
Leominster,	.	-	-	April 12, 1905	-
Lexington,	.	-	-	Nov. 7, 1899	Investigating committee appointed in 1893.
Littleton, .	.	Sept. 5, 1911	Nov. 6, 1911	-	First vote on accepting provisions of chapter 34, R. L., relative to municipal lighting was 101 yes to 8 no. Second vote on acquiring a plant for the manufacture and distribution of electricity was 78 yes to 3 no. Plant began operations on Sept. 14, 1912.
Lowell, .	.	-	-	-	Subject referred to a committee in 1906.
Malden, ¹ .	.	-	-	-	Proposition for investigating committee lost, Oct. 15, 1891.
Manchester,	.	July 28, 1902	-	{ Oct. 13, 1902 July 22, 1908	Investigating committee appointed in 1893. Report made with no recommendations. Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute requires two-third vote.
Mansfield,	.	July 17, 1901	Oct. 16, 1901	-	Electric light plant built in 1903-04.
Marblehead,	.	June 22, 1891	June 15, 1892	-	Electric plant constructed in 1894.
Medford, ¹	.	{ April 15, 1893 June 13, 1905	April 30, 1894	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose, .	.	June 8, 1891	March 21, 1892	-	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac,	.	May 16, 1903	Jan. 30, 1904	-	Began to operate new electric plant in 1904.
Methuen, .	.	-	-	March 19, 1898	Voted to pass over article in warrant, 1891. Investigating committee appointed in 1895.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1913 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.		Remarks.
	March 25, 1893	Oct. 28, 1893	-	-	
Middleborough, .			-	-	Combined gas and electric plant purchased of local company in 1893.
Millers Falls Water Supply District, .	-	-	-	-	Operating under special act passed in 1903.
Monson, .	-	-	-	-	Investigating committee appointed April 3, 1911.
Natick, .	-	-	-	-	Voted to pass over article in warrant, 1897.
Needham, .	March 7, 1892	May 31, 1892	-	-	Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made.
New Bedford, .	-	-	-	-	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897.
Newburyport, ¹ .	Jan. 9, 1912	-	-	-	Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant.
Newton, ¹ .	Dec. 4, 1893	-	-	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
North Adams, .	-	-	-	-	Adverse committee report in 1906.
North Attleborough, .	June 30, 1891	April 16, 1892	-	-	Electric plant built in 1894.
Northampton, .	-	-	-	-	Investigating committee appointed March 2, 1911.

Norwood,	.	April 13, 1905	April 9, 1906	-	-	Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907.
Peabody, .	.	June 18, 1891	Aug. 20, 1891	-	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Pepperell,	.	-	-	-	-	Investigating committee appointed June 19, 1906, reported March 25, 1907. Report accepted as "report of progress."
Plymouth,	.	-	-	-	-	Investigating committee appointed in 1891.
Princeton,	.	July 13, 1912	Sept. 4, 1912	{ April 30, 1912 June 1, 1912 }	-	On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 9 and 88 to 18, respectively. Plant began operation March 8, 1912.
Quincy, .	.	-	-	-	-	Proposition referred to next city government in 1905.
Reading, .	.	Oct. 2, 1891	March 7, 1892	-	-	Electric lighting plant built in 1895.
Revere, .	.	May 15, 1899	Sept. 11, 1899	-	-	Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910.
Rockland,	.	-	-	April 8, 1912	-	Investigation by committee authorized in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no.
Rockport,	.	-	-	{ June 21, 1898 April 29, 1899 }	-	Investigating committee appointed in 1906.
Rowley, .	.	Dec. 17, 1909	Feb. 12, 1910	-	-	First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910.
Saugus, .	.	-	-	-	-	Investigating committee appointed in 1897.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1913—Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Sharon, . . .	-	-	-	Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston.
Shrewsbury, . . .	March 2, 1908	May 12, 1908	-	Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908.
Spencer, . . .	-	-	Oct. 6, 1891	-
Somerville, ¹ . . .	-	-	Dec. 29, 1897	-
South Hadley, . . .	-	-	March 15, 1909	Proposition indefinitely postponed by vote of 105 to 26.
Springfield, . . .	-	-	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911.
Sterling, . . .	Nov. 26, 1910	Jan. 28, 1911	-	Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911.
Stoneham, . . .	June 29, 1893	-	-	Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906.
Stoughton, . . .	April 12, 1892	{ June 16, 1892 } { June 29, 1893 }	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.

Swampscott,	.	—	—	—	—	Subject referred to special committee in 1899.
Taunton, ¹	.	Dec. 14, 1895	Nov.	2, 1896	—	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Templeton,	.	March 10, 1906	May	14, 1906	—	Plant constructed and operation begun Jan. 24, 1907.
Wakfield,	.	July 9, 1891	Aug.	15, 1892	—	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole,	.	—	—	—	—	Investigating committee appointed in 1901.
Waltham, ¹	.	Dec. 23, 1895	—	—	Dec. 28, 1896	Proposition tabled in city council, 1897.
Warren,	.	—	—	—	—	Proposition tabled June 3, 1899.
Wellesley,	.	March 7, 1892	June	8, 1892	—	Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
West Boylston,	.	Oct. 19, 1909	Dec.	20, 1909	—	First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910.
Westborough,	.	—	—	—	July 7, 1906	—
Westfield,	.	March 8, 1897	March	1, 1898	—	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1913—Concluded.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Weston, . . .	-	-	-	Investigating committee appointed in 1901.
West Springfield, .	Sept. 10, 1895	{ April 6, 1896 April 5, 1897 }	April 1, 1900	Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date.
Weymouth, . . .	-	-	-	Subject indefinitely postponed March 4, 1889.
Whitman, . . .	Dec. 30, 1891	-	{ July 13, 1892 June 27, 1896 March 12, 1900 March 4, 1907 July 8, 1907 }	Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively.
Wilmington, . . .	-	-	March 16, 1908	Vote relative to acquiring an electric plant was 52 for and 91 against.
Winchester, . . .	March 6, 1893	June 22, 1893	-	Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Winthrop, . . .	-	-	-	Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912.
Woburn, ¹ . . .	Dec. 31, 1892	{ Nov. 14, 1893 Nov. 20, 1905 }	Oct. 12, 1906	-
Wrentham, . . .	June 6, 1907	March 16, 1908	-	Votes favorable to acquiring an electric plant were 182 to 5, and 109 to 21, respectively. Investigating committee relative to street lighting appointed March, 1910.

¹ The votes stated were passed by the city council.

Propositions Considered.

Middleton. — At a special town meeting held on Aug. 15, 1913, it was "voted to purchase the Middleton Electric Light Plant for \$4,500." Upon this question 29 voted "yes" and 13 "no." At a special meeting held Oct. 15, 1913, the same vote was passed, 68 voting "yes" and 6 "no." At the same meeting it was also "voted to issue bonds for \$4,500 for payment of the Middleton Electric Light Plant."

Paxton. — At a special town meeting held May 3, 1913, it was "voted that the town of Paxton will construct within its limits a plant for the distribution of electricity, for furnishing light for municipal use, or light, heat and power (except for the operation of electric cars) for the use of its inhabitants." Upon this question the vote stood, "yes," 42; "no," 8. At a special meeting held Aug. 2, 1913, the same vote was passed, 45 voting "yes" and 3 "no." The town further voted to instruct the town treasurer to borrow the sum of \$5,000 for the purpose of constructing the plant.

Rutland. — At a special town meeting held Nov. 4, 1913, it was voted "that the town construct and maintain within its limits a plant for the distribution of electricity for furnishing light, heat and power for municipal use and the use of its inhabitants." Upon this question 25 voted "yes," and two voted "no." It was also voted that "the electric light committee, Charles E. Carroll, Dr. Bayard T. Crane, Howard S. Davis, George H. Niles, Charles R. Bartlett and Louis M. Hanff, together with the selectmen, be a committee to carry out the vote."

South Hadley. — At a special town meeting held on May 12, 1913, a vote was taken upon the motion "that the town of South Hadley do exercise the authority conferred upon cities and towns by chapter 34 of the Revised Laws, or by acts amendatory thereof or supplementary thereto, and under said chapter construct, purchase or lease and maintain within its limits a plant for the distribution of electricity for furnishing light for municipal use, or light, heat or power (except for the operation of electric cars) for the use of its inhabitants." There were 139 who voted "yes" and 88 "no," and the motion was declared lost for lack of the requisite two-thirds vote. At

a special meeting held June 2, 1913, a vote was taken upon the same motion and it was carried, 141 voting "yes" and 35 voting "no." At the same meeting it was voted "that the chair appoint a committee of three to bring in a list of five names to be a committee to investigate the advisability for the town to construct, purchase or lease and maintain within its limits a plant for the distribution of electricity for furnishing light for municipal use, or for light, heat or power (except for the operation of electric cars) for the use of its inhabitants." Frank A. Brainerd, H. E. Gaylord, H. E. Hanks, M. J. Moriarty and A. R. Wilson were duly chosen said investigating committee, and the sum of \$250 was appropriated "to defray the expenses of the investigation."

Operation of Municipal Plants.

Ashburnham. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$4,148 06
For interest on bonds, notes or scrip,	362 50
For depreciation fund (3 per cent. on \$14,059.40),	421 78
For note payments,	500 00

Total,	\$5,432 34
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Income: —

From private consumers,	\$5,221 91
From appropriation for maintenance,	500 00
	<hr/>
	5,721 91

Excess of income and appropriations over expenditures,	\$289 57
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$4,889 64
For interest on bonds, notes or scrip,	450 00
For depreciation fund (3 per cent. on \$16,378.70),	490 36
For note payments,	1,000 00

Total,	\$6,830 00
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Income: —		
From private consumers,	\$6,100 00	
From municipal buildings,	180 00	
	<hr/>	\$6,280 00
Balance,		\$550 00
For new construction,		900 00
		<hr/>
		\$1,450 00

At the annual town meeting held March 3, 1913, the following action was taken: —

“*Voted*, to raise and appropriate the sum of \$950 for the electric light department, same to be applied to construction.”

“*Voted*, to appropriate for payment of note the sum of \$500, said sum to be taken from the funds derived from the sale of the town farm wood lot.”

Belmont. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$21,433 36	
For interest on bonds, notes or scrip,	610 00	
For depreciation fund (3 per cent. on \$48,600),	1,458 00	
For sinking fund requirements,	280 00	
For note payments,	500 00	
	<hr/>	
Total,		\$24,281 36
Income: —		
From private consumers,	\$19,172 56	
From municipal departments,	783 15	
From appropriation for maintenance,	3,848 00	
	<hr/>	23,803 71
Apparent loss in operation as defined by statute,		\$477 65

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$22,000 00	
For interest on bonds, notes or scrip,	590 00	
For depreciation fund (3 per cent. on \$45,733.33),	1,372 00	
For sinking fund requirements,	280 00	
For note payments,	500 00	
For loss in preceding year,	477 65	
	<hr/>	
Total,		\$25,219 65

Income: —		
From private consumers,	\$20,500 00	
From municipal departments,	500 00	
	<hr/>	\$21,000 00
Balance,		\$4,219 65
For new construction,		2,628 00
		<hr/>
		\$6,847 65

The following appropriations were voted March 10, 1913: —

For maintenance and operation,	\$1,500 00
For interest,	590 00
For depreciation,	1,372 00
For sinking funds,	280 00
For note payments,	500 00
	<hr/>
	\$4,242 00

It was also voted “that for the purpose of constructing and extending the electric light plant of the town, the sum of \$2,500 is hereby appropriated, said amount to be raised by an issue of bonds. Said bonds shall be dated April 1, 1913, shall be in denominations of \$500 each and shall mature, one on April 1 of each of the years 1914 to 1918, inclusive, with interest at a rate of not more than $4\frac{1}{2}$ per cent. per annum, coupons to be payable semiannually April 1 and October 1.”

At a town meeting held Sept. 25, 1913, it was voted “that for the purpose of constructing and extending the electric light plant of the town, the sum of \$2,500 is hereby appropriated, said amount to be raised by an issue of bonds. Said bonds shall be dated Oct. 1, 1913, shall be in denominations of \$500 each and shall mature, one on October 1 of each of the years 1914 to 1918, inclusive, with interest at the rate of not more than $4\frac{1}{2}$ per cent. per annum, coupons to be payable semiannually April 1 and October 1.”

Boylston. — The plant began to sell electricity Dec. 23, 1912. At the annual town meeting held March 3, 1913, it was voted “that the town treasurer, under the direction and with the approval of the selectmen, be and he is hereby authorized to borrow the sum of \$1,800 for the purpose of paying the expenses of equipping and completing the electric light plant of the town now under process of construction, and to issue three notes of

the town therefor, each note to be made for the sum of \$600, and these notes to be so drawn and issued that one shall become due and payable in one year, one due and payable in two years, and one due and payable in three years from the date of issue." At the same meeting it was also voted to appropriate \$500 for note payment and \$400 for interest on notes. At a town meeting held Aug. 4, 1913, it was voted "to transfer the sum of \$800 from the general funds of the town to the electric light funds for the purpose of paying any outstanding bills incurred on account of said electric light plant."

Braintree. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs, . . .	\$26,452 34
For interest on bonds, notes or scrip, . . .	660 00
For depreciation fund (3 per cent. on \$149,691.91), . .	4,490 75
For sinking fund requirements,	430 00

Total,	\$32,033 09
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Income: —

From private consumers,	\$25,773 55
From jobbing,	157 50
From appropriation for maintenance,	5,832 00
	<hr/>
	31,763 05

Apparent loss in operation as defined by statute, . .	\$270 04
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$22,000 00
For interest on bonds, notes or scrip,	660 00
For depreciation fund (3 per cent. on \$150,091.78), . .	4,502 75
For sinking fund requirements,	430 00

Total,	\$27,592 75
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Income: —

From private consumers,	25,000 00
	<hr/>
Balance,	\$2,592 75
For new construction,	3,374 25
	<hr/>
	\$5,967 00

At a town meeting held March 10, 1913, it was voted to "appropriate the sum of \$5,967 for street lighting." At a town meeting held March 20, 1913, it was voted to "appropriate from the revenue of the electric light department the following sums: for depreciation fund, \$4,490.75; for interest on bonds, \$660; for sinking fund, \$430; for construction of street lights, \$386.25; for salaries of municipal light board, \$300."

It was also voted to "appropriate the remainder of the income of the electric light department, together with the balance of the income of 1912 (\$33.74), for operating expenses, renewals, repairs and new construction."

Chicopee. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs, . . .	\$55,625 89
For interest on bonds, notes or scrip, . . .	5,157 50
For depreciation fund (3 per cent. on \$234,275), . . .	7,028 25
For note payments,	1,000 00
For bond payments,	7,000 00

Total,	\$75,811 64
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Income: —

From private consumers,	\$45,785 00
From municipal departments,	4,614 87
From appropriation for maintenance,	22,872 50
From bond premiums,	3,081 60
	<hr/>
	76,353 97

Excess of income and appropriations over expenditures,	\$542 33
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The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1912, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$52,000 00
For interest on bonds, notes or scrip,	6,757 50
For depreciation fund (3 per cent. on \$211,833.59),	6,355 01
For note payments,	1,000 00
For bond payments,	5,000 00

Total.	\$71,112 51
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Income: —		
From private consumers, . . .	\$48,000 00	
From municipal buildings, . . .	5,000 00	
	<hr/>	\$53,000 00
Balance,		\$18,112 51
For new construction,		7,687 49
		<hr/>
		\$25,800 00

The following appropriations were voted March 26, 1913: —

For maintenance, operation, etc.,	\$16,000 00
For new construction,	3,500 00
For new street lights,	3,800 00
	<hr/>
	\$23,300 00

Concord. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$37,001 12
For interest on bonds, notes or scrip,	5,285 00
For sinking fund requirements,	2,680 00
	<hr/>
Total,	\$44,966 12

Income: —	
From private consumers,	\$40,064 42
From appropriation for maintenance,	5,000 00
	<hr/>
	45,064 42

Excess of income and appropriations over expenditures,	\$98 30
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The estimates submitted by the manager for the fiscal year beginning Feb. 1, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$30,000 00
For interest on bonds, notes or scrip,	5,285 00
For depreciation fund (3 per cent. on \$152,609.35),	4,578 28
For sinking fund requirements,	2,680 00
For note payments,	500 00
	<hr/>
Total,	\$43,043 28

Income: —

From private consumers,	\$32,000 00	
From municipal departments,	2,900 00	
	<hr/>	\$34,900 00
Balance,		<hr/>
		\$8,143 28

At the annual town meeting held on April 7, 1913, the following votes were adopted: —

“*Voted*, that the sum of \$5,000 be appropriated for street lighting service and maintenance of fire alarm service, and that said appropriation, together with the current income of the department and the unexpended balance of last year, be carried to and continued in the maintenance account of the municipal light department for the operation and maintenance of the plant, for the payment of interest on the municipal light loans, for the contribution to the sinking fund of said loans and for the payment of the serial note maturing during the current year.”

“*Voted*, that the treasurer, with the approval of the municipal light board, be and is hereby authorized to borrow a sum not exceeding \$15,000 to defray the cost of construction and extension of the municipal light plant, in addition to the amounts already borrowed for such purposes, and to make and issue therefor serial bonds or notes of the town for \$1,000 each, signed by the treasurer and countersigned by the municipal light board, to bear interest semiannually at a rate not exceeding $4\frac{1}{4}$ per cent. per annum, and payable \$1,000 at the expiration of one year from the date of the issue and a like sum at the end of each year thereafter until all of said bonds or notes shall be paid.”

Danvers. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$33,722 52
For interest on bonds, notes or scrip,	3,846 00
For depreciation fund (3 per cent. on \$134,418.97),	4,032 57
For sinking fund requirements,	4,000 00
	<hr/>
Total,	\$45,601 09

Income: —

From private consumers,	\$40,184 94	
From appropriation for maintenance,	9,230 00	
	<hr/>	\$49,414 94

Excess of income and appropriations over expenditures,

\$3,813 85

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows:—

Expenditures: —

For operation, maintenance and repairs,	\$36,620 10
For interest on bonds, notes or scrip,	3,996 00
For depreciation fund (3 per cent. on \$146,129.99),	4,383 90
For sinking fund requirements,	5,000 00
	<hr/>
Total,	\$50,000 00

Income: —

From private consumers,	40,680 00
	<hr/>
Balance,	\$9,320 00
For new construction,	7,000 00
	<hr/>
	\$16,320 00

At the annual town meeting held March 3, 1913, the following votes were adopted:—

“*Voted*, that the overdraft of \$1,272.12 for construction in 1912 be paid from the earnings of 1913 (of which \$633.41 is due town treasury).”

“*Voted*, for addition and extensions for new customers, \$4,000.”

“*Voted*, for new brick chimney, \$3,000.”

“*Voted*, that the town treasurer be authorized to issue bonds or notes to the amount of \$7,000 dated April 1, 1913, on account of the above appropriation for construction, payable five years from the date thereof, at a rate not exceeding 4 per cent. per annum interest, and payable semiannually.”

“*Voted*, for street lighting the sum of \$45 per light for 68 arc lights and \$10 per light for 626 incandescent lights, \$9,320, less the amount due town treasurer for overdraft, 1912, \$633.41.”

“*Voted*, that the earnings for 1913 be appropriated for the

following purposes: the amount necessary for the maintenance of the department; the necessary amount for depreciation; the remaining balance of the earnings for 1913 to be added to the sinking fund. The sum to be added to the sinking fund shall be not less than \$5,000."

At the second adjourned session of the annual town meeting held March 17, 1913, the sum of \$1,029.40 was voted for the installation of street lights. It was further "voted that the town treasurer be authorized to issue a bond or note of \$1,000 dated April 1, 1913, on account of the above appropriation, payable five years from the date thereof at a rate not exceeding 4 per cent. per annum for interest, payable semiannually, the balance of the above appropriation, \$29.40, to be paid from the earnings of the plant of 1913; also that \$245 be appropriated for the maintenance of the above street lights." The sum of \$450 was also appropriated for new street light construction.

Georgetown. — The plant began to sell electricity Dec. 5, 1912. At the annual town meeting held March 3, 1913, it was voted to raise \$1,000 for bond payment and \$640 for interest on bonds. It was further voted "to raise to pay for current, maintenance and depreciation in electric light department, \$3,000."

Groton. — The result of the operation of the plant for the fiscal year ending March 31, 1913, as stated by the manager, was as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$3,588 50
For interest on bonds, notes or scrip,	469 26
For depreciation fund (3 per cent. on \$21,131),	633 93
For note payments,	2,360 00
Total,	<hr/> \$7,051 69

Income:—

From private consumers,	\$2,507 30
From other sources,	82 18
From appropriation for maintenance,	4,663 19
	<hr/> 7,252 67

Excess of income and appropriations over expenditures,	<hr/> \$200 98
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The estimates submitted by the manager for the fiscal year beginning April 1, 1913, were as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$4,200 00
For interest on bonds, notes or scrip,	406 88
For depreciation fund (3 per cent. on \$23,331),	699 93
For note payments,	1,500 00
<hr/>	
Total,	\$6,806 81
Income:—	
From private consumers,	3,000 00
<hr/>	
Balance,	\$3,806 81
For new construction,	400 00
<hr/>	
	\$4,206 81

The following appropriations were voted April 7, 1913:—

For maintenance, the income of the plant and	\$1,000 00
For interest,	406 86
For depreciation,	699 93
For note payments,	1,500 00
<hr/>	
	\$3,606 79
For construction,	400 00
<hr/>	
	\$4,006 79

Groveland.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$4,383 71
For interest on bonds, notes or scrip,	585 00
For depreciation fund (3 per cent. on \$15,000),	450 00
For note payments,	500 00
<hr/>	
Total,	\$5,918 71
Income:—	
From private consumers,	\$2,997 64
From jobbing, etc.,	274 35
From appropriation for maintenance,	2,675 00
<hr/>	
	5,946 99
<hr/>	
Excess of income and appropriations over expenditures,	\$28 28

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$4,135 00
For interest on bonds, notes or scrip,	562 50
For depreciation fund (3 per cent. on \$16,000),	480 00
For note payments,	500 00
<hr/>	
Total,	\$5,677 50
Income:—	
From private consumers,	3,177 50
<hr/>	
Balance,	\$2,500 00
For new construction,	200 00
<hr/>	
	\$2,700 00

The following appropriation was voted March 13, 1913:—

For the electric light department,	\$2,700 00
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Hingham.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$21,689 42
For interest on bonds, notes or scrip,	350 00
For depreciation fund (3 per cent. on \$84,839.00),	2,545 17
For note payments,	4,000 00
For loss in preceding year,	163 68
<hr/>	
Total,	\$28,748 27
Income:—	
From private consumers,	\$19,434 64
From jobbing,	1,756 06
From appropriation for maintenance,	4,239 02
<hr/>	
	25,429 72
<hr/>	
Apparent loss in operation as defined by statute,	\$3,318 55

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows:—

Expenditures: —

For operation, maintenance and repairs,	\$22,000 00
For interest on bonds, notes or scrip,	200 00
For depreciation fund (3 per cent. on \$54,278.04),	1,628 34
For note payments,	5,000 00
For loss in preceding year,	3,318 55

Total,	\$32,146 89
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Income: —

From private consumers,	20,500 00
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Balance,	\$11,646 89
For new construction,	4,700 00

	\$16,346 89
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At a town meeting held on March 3, 1913, the sum of \$200 was appropriated for interest and \$75 for the installation and maintenance of an electric light to be placed on Village Court. It was also voted "that \$9,328.34 be raised and appropriated for the electric light department as follows: connecting new customers, \$1,500; extending three phase lines, \$1,000; grounding transformers, \$1,200; depreciation fund, \$1,628.34; maintenance, \$4,000; and so much of the income derived from sale of current and jobbing as may be necessary, be placed at the disposal of the board."

Holden. — The result of the operation of the plant for the fiscal year ending Feb. 28, 1913, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$3,345 38
For interest on bonds, notes or scrip,	440 00
For depreciation fund (3 per cent. on \$12,000),	360 00
For note payments,	1,200 00

Total,	\$5,345 38
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Income: —

From private consumers,	\$2,005 04
From appropriation for maintenance,	3,740 00
	5,745 04

Excess of income and appropriations over expenditures,	\$399 66
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The estimates submitted by the manager for the fiscal year beginning March 1, 1913, were as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$3,535 58
For interest on bonds, notes or scrip,	480 00
For depreciation fund (3 per cent. on \$12,796.45),	384 08
For note payments,	1,200 00
<hr/>	
Total,	\$5,599 66
Income:—	
From private consumers,	\$2,800 00
From municipal buildings,	699 66
<hr/>	
	3,499 66
<hr/>	
Balance,	\$2,100 00
For new construction,	550 00
<hr/>	
	\$2,650 00

At a town meeting held March 17, 1913, the following votes were passed:—

“*Voted*, to raise and appropriate the sum of \$550 to extend the electric lighting system.”

“*Voted*, to raise and appropriate the sum of \$1,900 for operation and maintenance of the electric lighting plant, including repair of line, interest on electric light notes, depreciation fund, and payment of notes.”

“*Voted*, to appropriate \$300 for the purchase of electric lamps to be sold to subscribers.” At a town meeting held Nov. 4, 1913, it was voted “to appropriate from money received from sale of the poor farm the sum of \$1,000 to extend the municipal lighting system from Shrewsbury Road through Doyle Street to the town line.” At the same meeting it was further voted to appropriate \$1,000 for operation and maintenance.

Holyoke.—The result of the operation of the plant for the fiscal year ending Nov. 30, 1912, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs,	\$320,014 87
For interest on bonds, notes or scrip,	35,405 50
For depreciation fund,	55,474 00
For bond payments,	44,100 00
<hr/>	
Total,	\$454,994 37

Income: —

From private consumers,	\$464,853 65	
From municipal departments,	29,408 42	
	<hr/>	\$494,262 07

Excess of income and appropriations over expend-

itures,	\$39,267 70
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The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1912, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$335,285 46
For interest on bonds, notes or scrip,	37,128 50
For depreciation fund,	58,915 00
For bond payments,	38,671 04

Total,	\$470,000 00
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Income: —

From private consumers,	\$490,000 00	
From municipal departments,	30,000 00	
	<hr/>	520,000 00

Balance,	\$50,000 00
For new construction,	50,000 00

By an order approved March 20, 1913, there was appropriated for lighting \$30,000, and there was also "appropriated from the receipts of the gas and electric department the sums of \$58,915, \$37,128.50 and \$38,671.04 to meet the depreciation, interest and bond payments, respectively, for said department, the remainder of said receipts to be appropriated to said department for the operation of said plant, as provided by chapter 410 of the Acts of 1905 and chapter 411 of the Acts of 1906." By an order approved May 7, 1913, the sum of \$60,000 was transferred from the receipts of the gas and electric department to the gas and electric extensions account. By an order approved Nov. 19, 1913, there was "transferred from gas and electric extensions, to the account of general receipts, the sum of \$25,000, the same being an instalment payment on the debt due the city, for the \$20,000 given in 1907 and \$8,000 given in 1906, to the gas department for permanent improvements from the city's revenues in those years."

Hudson. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$16,792	61
For interest on bonds, notes or scrip,	1,185	46
For depreciation fund (3 per cent. on \$86,630.16),	2,598	90
For note payments,	3,000	00
		<hr/>
Total,	\$23,576	97
Income: —		
From private consumers,	\$22,360	77
From jobbing and interest,	302	42
		<hr/>
	22,663	19
		<hr/>
Apparent loss in operation as defined by statute,	\$913	78

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$16,795	07
For interest on bonds, notes or scrip,	1,131	41
For depreciation fund (3 per cent. on \$89,117.29),	2,673	52
For note payments,	3,400	00
		<hr/>
Total,	\$24,000	00
Income: —		
From private consumers,	21,500	00
		<hr/>
Balance,	\$2,500	00

The following appropriations were voted March 3, 1913, for account of the electric light department: —

For note payment,	\$3,000	00
For construction,	848	75
		<hr/>
	\$3,848	75

At a town meeting held April 7, 1913, there was voted \$278.50 for construction. At the same meeting it was further voted "to authorize the town treasurer, with the approval of the selectmen, or a majority thereof, to borrow a sum of money, not exceeding \$9,000, for the purchase and installation of a

200 kilowatt generating unit at the municipal light and power station, in accordance with the provisions of chapter 34 of the Revised Laws and amendments thereto, and to issue one or more notes or bonds of the town therefor, signed by the town treasurer and countersigned by a majority of the selectmen, payable in such annual payments as will extinguish the same in eighteen years from the date thereof, with interest not exceeding 5 per cent. per annum, payable semiannually."

Hull. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$34,210 47
For interest on bonds, notes or scrip,	2,977 00
For depreciation fund (3 per cent. on \$193,476.39+),	5,817 51
For sinking fund requirements,	970 00
For note payments,	1,000 00
For loss in preceding year,	2,969 54

Total,	\$47,944 52
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Income: —

From private consumers,	\$40,394 99
From appropriation for maintenance,	6,774 29
	<hr/>
	47,169 28

Apparent loss in operation as defined by statute,	\$775 24
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$40,751 23
For interest on bonds, notes or scrip,	1,973 00
For depreciation fund (3 per cent. on \$201,569.12),	6,047 07
For sinking fund requirements,	2,019 46
For note payments,	1,000 00
For loss in preceding year,	775 24

Total,	\$52,566 00
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Income: —

From private consumers,	44,500 00
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Balance,	\$8,066 00
For new construction,	8,734 00

	<hr/>	\$16,800 00
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At the annual town meeting held March 3, 1913, an appropriation was voted for the electric light department of \$6,047.07, for the depreciation fund and also the earnings of the plant. There was also voted an appropriation of \$8,500 for new construction, the town's note to be given for this amount for a term of ten years.

Ipswich. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$14,954 75
For interest on bonds, notes or scrip,	2,530 00
For depreciation fund (3 per cent. on \$68,000),	2,040 00
For note payments,	1,750 00
Total,	<u>\$21,274 75</u>

Income: —

From private consumers,	\$12,557 45
From jobbing and other sources,	2,827 08
From appropriation for maintenance,	7,820 00
	<u>23,204 53</u>

Excess of income and appropriations over expenditures,	\$1,929 78
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$16,650 00
For interest on bonds, notes or scrip,	2,530 00
For depreciation fund (3 per cent. on \$68,000),	2,040 00
For note payments,	1,850 00
Total,	<u>\$23,070 00</u>

Income: —

From private consumers,	\$13,000 00
From other sources,	2,150 00
	<u>15,150 00</u>
Balance,	\$7,920 00
For new construction,	2,000 00
	<u>\$9,920 00</u>

The following appropriations were voted March 4, 1913:—

For maintenance and operation,	\$1,500 00
For interest,	2,500 00
For depreciation fund,	2,040 00
For note payment,	1,850 00
	<hr/>
	\$7,890 00

At the same meeting it was further voted "that the treasurer be and is hereby authorized to issue a note or notes to the amount of \$2,000, under authority of chapter 34 of the Revised Laws. Said notes to be signed by the treasurer and countersigned by the selectmen and to bear interest at the rate of 4 per cent. per annum, payable semiannually."

Littleton. — The plant began operations Sept. 14, 1912. At a special town meeting held Jan. 28, 1913, it was voted "to authorize the town treasurer, through the selectmen, to transfer the sum of \$2,500 to the account of the board of electric light commissioners, and to authorize the board to pay bills now due for construction, and that may become due for maintenance prior to the next annual town meeting."

At the annual town meeting held March 31, 1913, there was appropriated \$1,200 "for electric street lighting." At the same meeting it was voted "to raise and appropriate the sum of \$300 to install an electric lighting service in the town hall."

Mansfield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$15,678 71
For interest on bonds, notes or scrip,	3,880 00
For depreciation fund (3 per cent. on \$106,942.82),	3,210 00
For sinking fund requirements,	1,000 00
For bond payments,	2,000 00
	<hr/>
Total,	\$25,768 71

Income:—

From private consumers,	\$20,394 76
From municipal buildings,	741 34
From bond premiums,	533 25
From appropriation for maintenance,	6,346 75
	<hr/>
	28,016 10

Excess of income and appropriations over expenditures,	\$2,247 39
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$18,500 00
For interest on bonds, notes or scrip,	3,800 00
For depreciation fund (3 per cent. on \$122,415.27),	3,672 46
For sinking fund requirements,	1,000 00
For bond payments,	2,000 00

Total,	\$28,972 46
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Income: —

From private consumers,	22,000 00
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Balance,	\$6,972 46
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The following appropriations were voted March 3, 1913: for the electric lighting plant, the receipts and \$6,996 for street lighting. It was also voted "that the sum of all balances, excepting those of electric lighting plant, . . . be turned into the treasury. . . ."

Marblehead. — The result of the operation of the plant for the fiscal year ending Feb. 28, 1913, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$32,492 97
For interest on bonds, notes or scrip,	3,133 33
For depreciation fund (3 per cent. on \$182,156.66),	5,464 70
For sinking fund requirements,	1,000 00
For bond payments,	3,000 00

Total,	\$45,091 00
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Income: —

From private consumers,	\$33,683 87
From municipal buildings,	1,725 15
From appropriation for maintenance,	10,593 90
	<hr/>
	46,002 92

Excess of income and appropriations over expenditures,	\$911 92
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The estimates submitted by the manager for the fiscal year beginning March 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$35,000 00
For interest on bonds, notes or scrip,	3,013 33
For depreciation fund (3 per cent. on \$165,302.48),	4,959 07
For sinking fund requirements,	1,000 00
For bond payments,	3,000 00

Total,	\$46,972 40
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Income: —

From private consumers,	\$33,200 00
From municipal buildings,	1,800 00
	<hr/>
	35,000 00

Balance,	\$11,972 40
For new construction,	4,000 00
	<hr/>
	\$15,972 40

The following appropriations were voted at the annual town meeting held March 10, 1913, for account of the electric light department: —

For interest,	\$3,013 33
For depreciation fund,	4,959 07
For sinking fund,	1,000 00
For bond payment,	3,000 00
	<hr/>
	\$11,972 40
For construction,	4,000 00
	<hr/>
	\$15,972 40

Merrimac. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$6,924 79
For interest on bonds, notes or scrip,	480 00
For depreciation fund (3 per cent. on \$25,529.93),	765 89
For note payments,	600 00
For bond payments,	500 00

Total,	\$9,270 68
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Income: —		
From private consumers,	\$8,058 25	
From appropriation for maintenance, .	1,183 89	
	<hr/>	\$9,242 14
Apparent loss in operation as defined by statute, .		\$28 54

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$6,521 64	
For interest on bonds, notes or scrip,	414 00	
For depreciation fund (3 per cent. on \$26,452.36), .	793 57	
For note payments,	600 00	
For bond payments,	500 00	
For loss in preceding year,	28 54	
	<hr/>	
Total,		\$8,857 75
Income: —		
From private consumers,	7,450 00	
	<hr/>	
Balance,		\$1,407 75

The following appropriation was voted March 3, 1913: —

For maintenance and operation,	\$1,407 75
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Middleborough. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$20,309 68	
For interest on bonds, notes or scrip,	2,588 00	
For depreciation fund (4 per cent. on \$140,928.58), .	5,637 10	
For bond payments,	3,000 00	
	<hr/>	
Total,		\$31,534 78
Income: —		
From private consumers,	\$26,902 78	
From appropriation for maintenance, .	6,675 00	
	<hr/>	33,577 78
Excess of income and appropriations over expenditures,		\$2,043 00

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$26,950 00
For interest on bonds, notes or scrip,	2,468 00
For depreciation fund (3 per cent. on \$161,478.95),	4,844 34
For bond payments,	3,000 00
<hr/>	
Total,	\$37,262 34
Income: —	
From private consumers,	30,000 34
<hr/>	
Balance,	\$7,262 00

At the adjourned annual town meeting, held April 3, 1913, an appropriation of \$7,662 was voted to cover the excess of the expense of the plant, as defined by law, over the estimated income therefrom.

Millers Falls Water Supply District. — The result of the operation of the plant for the fiscal year ending Jan. 1, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$2,096 67
For interest on bonds, notes or scrip,	600 00
For depreciation fund (3 per cent. on \$13,853.00),	415 59
For sinking fund requirements,	300 00
<hr/>	
Total,	\$3,412 26
Income: —	
From private consumers,	\$2,382 73
From appropriation for maintenance,	415 59
<hr/>	
	2,798 32
<hr/>	
Apparent loss in operation as defined by statute,	\$613 94

The town ceased operating the plant Dec. 31, 1912, on which date the Franklin Electric Light Company took possession, having purchased same.

North Attleborough. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1913, as stated by the manager, was as follows: —

Expenditures:—

For operation, maintenance and repairs,	\$23,959 17
For interest on bonds, notes or scrip,	3,272 44
For depreciation fund (3 per cent. on \$152,706.27),	4,581 18
For sinking fund requirements,	1,500 00
For note payments,	2,695 00

Total,	\$36,007 79
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Income:—

From private consumers,	\$28,612 90
From appropriation for maintenance,	4,581 18
	<hr/>
	33,194 08

Apparent loss in operation as defined by statute,	\$2,813 71
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The estimates submitted by the manager for the fiscal year beginning Feb. 1, 1913, were as follows:—

Expenditures:—

For operation, maintenance and repairs,	\$23,959 17
For interest on bonds, notes or scrip,	3,168 12
For depreciation fund (3 per cent. on \$158,537.50),	4,756 13
For sinking fund requirements,	1,500 00
For note payments,	2,695 00

Total,	\$36,078 42
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Income:—

From private consumers,	28,000 00
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Balance,	\$8,078 42
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At the annual town meeting held on March 17, 1913, the town voted to "raise and appropriate for the maintenance of the electric department, including sinking fund, notes due in 1913, interest on notes and bonds, current and incidental expenses for maintenance and repairs, the amount appropriated for lighting streets by electricity (\$9,000), the unexpended balance Jan. 31, 1913, of \$5,994.62 and that the receipts of the department be added thereto;" also to raise and appropriate \$4,756.13 for the depreciation fund; also to "appropriate for renewals in excess of ordinary repairs, extensions, reconstructions, enlargements, and additions of the electric light plant, that may be required, the 3 per cent. depreciation fund to be raised in 1913, amounting to \$4,756.13, and the unexpended balance Jan. 31, 1913, of \$3,951.16."

Norwood. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$33,263 82
For interest on bonds, notes or scrip,	1,755 00
For depreciation fund (5 per cent. on \$76,240),	3,812 00
For note payments,	4,000 00
Total,	<u>\$42,830 82</u>
Income: —	
From private consumers,	\$41,757 85
From other sources,	350 03
From appropriation for maintenance,	2,500 00
	<u>44,607 88</u>
Excess of income and appropriations over expenditures,	\$1,777 06

The estimates submitted by the manager for the fiscal year beginning Feb. 1, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$37,600 00
For interest on bonds, notes or scrip,	1,625 00
For depreciation fund (5 per cent. on \$75,843.43),	3,792 17
For note payments,	2,500 00
Total,	<u>\$45,517 17</u>
Income: —	
From private consumers,	41,539 39
Balance,	<u>\$3,977 78</u>
For new construction,	2,500 00
	<u>\$6,477 78</u>

The following appropriations were voted April 7, 1913, for account of the electric light department: —

For maintenance,	\$450 00
For interest,	1,625 00
For depreciation fund,	3,792 17
For note payment,	2,500 00
	<u>\$8,367 17</u>
For construction,	2,500 00
	<u>\$10,867 17</u>

Peabody. — The result of the operation of the plant for the fiscal year ending Jan. 15, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$57,676 61
For interest on bonds, notes or scrip,	3,280 00
For depreciation fund (3 per cent. on \$209,550),	6,286 50
For sinking fund requirements,	800 00
For bond payments,	2,000 00
Total,	<u>\$70,043 11</u>
Income: —	
From private consumers,	\$59,453 28
From municipal buildings,	2,209 29
From appropriation for maintenance,	12,366 50
	<u>74,029 07</u>
Excess of income and appropriations over expenditures,	<u>\$3,985 96</u>

The estimates submitted by the manager for the fiscal year beginning Jan. 16, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$60,000 00
For interest on bonds, notes or scrip,	3,210 00
For depreciation fund (3 per cent. on \$213,644),	6,409 82
For sinking fund requirements,	800 00
For bond payments,	2,000 00
Total,	<u>\$72,419 82</u>
Income: —	
From private consumers,	\$58,000 00
From town buildings,	2,000 00
	<u>60,000 00</u>
Balance,	<u>\$12,419 82</u>

At a town meeting held March 17, 1913, the town appropriated for the electric light department the following sums: —

For interest,	\$3,210 00
For depreciation fund,	6,409 32
For sinking fund,	800 00
For bond payment,	2,000 00
	<u>\$12,419 32</u>
For construction,	<u>2,000 00</u>
	<u>\$14,419 32</u>

At a meeting held March 25, 1913, it was voted to install three new lights, at an estimated cost of \$100, also "to extend the street lighting system on Lynnfield Street from where it now ends to the Lynnfield line, the cost estimated at about \$600. These extensions are to be paid out of construction appropriation." The above extension to be made provided the proposed new pole line of the telephone and railroad company is constructed this year.

Princeton. — The plant began to sell electricity March 8, 1913. At the annual town meeting held March 3, 1913, the following sums were voted: \$1,000 for note payment, \$600 for interest on notes, \$1,000 for street lighting; and it was also voted "that the town extend its electric lighting system to the residence of John Chandler, and that \$350 be appropriated for said construction."

At a town meeting held April 7, 1913, it was voted "to extend the commercial lines of the electric lighting system to the residence of the Estate of J. E. Merriam, and that \$407 be appropriated for said construction."

Reading. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$28,757 46
For interest on bonds, notes or scrip,	3,018 21
For depreciation fund (3 per cent. on \$138,126.68),	4,143 80
For note payments,	2,200 00
For bond payments,	5,000 00
<hr/>	
Total,	\$43,119 47

Income: —

From private consumers,	\$37,171 93
From jobbing, etc.,	599 07
From appropriation for maintenance,	5,000 00
<hr/>	
	42,771 00
<hr/>	

Apparent loss in operation as defined by statute,	\$348 47
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$30,000 00
For interest on bonds, notes or scrip,	2,981 00
For depreciation fund (3 per cent. on \$159,626.68),	4,788 80
For note payments,	1,800 00
For bond payments,	5,000 00
For loss in preceding year,	348 47
Total,	<u>\$44,918 27</u>

Income: —

From private consumers,	38,918 27
Balance,	<u>\$6,000 00</u>
For new construction,	7,826 19
	<u>\$13,826 19</u>

At the annual town meeting held March 3, 1913, the following votes were adopted: —

"Voted, that \$6,000 be raised and appropriated, and this amount, together with \$231.32 of the unexpended balance Dec. 31, 1912, and the receipts of the plant for the current year, be appropriated for the operation, maintenance and repair of said plant and for the payment of bonds, notes and interest; the sum of \$4,788.80 to be appropriated from the above for depreciation; and that for the purpose of providing funds for new construction of said plant the town treasurer be authorized, with the approval of the selectmen, to issue notes, bonds or other certificates of indebtedness of the town for an amount not exceeding \$13,500, payable \$1,500 each year from 1914 to 1922, inclusive, and bearing interest at a rate not exceeding 5 per cent., payable semiannually."

"Voted, that the sum of \$3,826.19 be raised and appropriated for the payment of outstanding bills for construction Dec. 31, 1912."

It was also voted to give authority to the municipal light board "to install such lights as in their judgment are necessary, and to make such changes in the existing lights as may be advisable; that the sum of \$1,150 be raised and appropriated, and this sum, together with the unexpended balance Dec. 31, 1912, of \$401.93, be appropriated for the above purpose." It was further voted to appropriate the sum of \$100 for chang-

ing the location of one arc light and the installation of two incandescent lights.

Rowley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$3,170 23	
For interest on bonds, notes or scrip,	574 40	
For depreciation fund (3 per cent. on \$15,000),	450 00	
For note payments,	1,080 00	
	<hr/>	
Total,	\$5,274 63	
Income: —		
From private consumers,	\$1,748 26	
From appropriation for maintenance,	3,065 52	
	<hr/>	
	4,813 78	
	<hr/>	
Apparent loss in operation as defined by statute,	\$460 85	

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —		
For operation, maintenance and repairs,	\$2,170 00	
For interest on bonds, notes or scrip,	643 70	
For depreciation fund (3 per cent. on \$18,200),	546 00	
For note payments,	3,480 00	
For loss in preceding year,	552 21	
	<hr/>	
Total,	\$7,391 91	
Income: —		
From private consumers,	\$1,510 00	
From municipal buildings,	90 00	
	<hr/>	
	1,600 00	
	<hr/>	
Balance,	\$5,791 91	

At the annual town meeting held March 10, 1913, it was voted "to raise and appropriate for the municipal light department \$5,791.91. That the municipal light board shall be allowed out of said sum annually, for services and expense, the sum of \$100."

Shrewsbury. — The result of the operation of the plant for

the fiscal year ending Jan. 31, 1913, as stated by the manager, was as follows:—

Expenditures:—		
For operation, maintenance and repairs,	\$6,826 43	
For interest on bonds, notes or scrip,	1,110 18	
For depreciation fund (3 per cent. on \$33,059.51),	991 78	
For note payments,	1,500 00	
		<hr/>
Total,	\$10,428 39	
Income:—		
From private consumers,	\$5,875 18	
From appropriation for maintenance,	5,710 00	
		<hr/>
	11,585 18	
		<hr/>
Excess of income and appropriations over expenditures,	\$1,156 79	

The estimates submitted by the manager for the fiscal year beginning Feb. 1, 1913, were as follows:—

Expenditures:—		
For operation, maintenance and repairs,	\$6,161 73	
For interest on bonds, notes or scrip,	819 07	
For depreciation fund (5 per cent. on \$38,384.05),	1,919 20	
For note payments,	1,500 00	
		<hr/>
Total,	\$10,400 00	
Income:—		
From private consumers,	\$5,300 00	
From municipal buildings,	300 00	
		<hr/>
	5,600 00	
		<hr/>
Balance,	\$4,800 00	
For new construction,	1,500 00	
		<hr/>
	\$6,300 00	

The following appropriations were voted at the annual town meeting held March 3, 1913:—

For purchase of current and maintenance,	\$6,161 73
For interest,	819 07
For depreciation fund,	1,919 20
For note payments,	1,500 00
For new construction,	2,700 00
	<hr/>
	\$13,100 00

Less estimated receipts: —

From private consumers,	\$5,300 00	
From municipal buildings,	300 00	
	<hr/>	\$5,600 00
		<hr/>
		\$7,500 00

Sterling. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$1,159 31
For interest on bonds, notes or scrip,	227 33
For depreciation fund (3 per cent. on \$7,000),	210 00
For note payments,	600 00
	<hr/>
Total,	\$2,196 64

Income: —

From private consumers,	\$1,164 93
From appropriation for maintenance,	1,061 02
	<hr/>
	2,225 95

Excess of income and appropriations over expenditures,

\$29 31

The estimates submitted by the manager for the fiscal year beginning Feb. 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$1,450 00
For interest on bonds, notes or scrip,	292 00
For depreciation fund (3 per cent. on \$10,226.69),	306 70
For note payments,	1,600 00
	<hr/>
Total,	\$3,648 70

Income: —

From private consumers,	1,600 00
	<hr/>
Balance,	\$2,048 70
For new construction,	151 30
	<hr/>
	\$2,200 00

At the annual town meeting held March 3, 1913, the following sums were voted: "for electric light department, \$2,200; for the commercial service, electric light system, \$500."

At a meeting held April 4, 1913, it was voted "that the town authorize the treasurer, with the approval of the selectmen, to give the note or notes of the town, for a term not exceeding four years, to an amount not to exceed \$2,000, for the purpose of raising funds to extend the commercial system of electric lighting from a point near the house of Henry S. Sawyer to a point near the house of Nathaniel P. Tyler;" and it was also voted "that the town authorize the treasurer, with the approval of the selectmen, to give the note or notes of the town, for a term not to exceed three years, to an amount not to exceed \$1,800, to raise funds to extend the commercial system of electric lighting from near the blacksmith shop of Harold A. Millett to a point near the house of William A. Dingley."

At a meeting held May 29, 1913, further extensions were authorized, and \$900 was appropriated therefor.

Taunton. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1912, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$58,902 93
For interest on bonds, notes or scrip,	13,670 00
For depreciation fund (3 per cent. on \$368,818.30),	11,064 55
For sinking fund requirements,	8,500 00
For jobbing,	268 21
Total,	<u>\$92,405 69</u>

Income: —

From private consumers,	\$88,720 41
From municipal buildings,	2,988 19
From appropriation for maintenance,	3,000 00
	<u>94,708 60</u>
Excess of income and appropriations over expenditures,	\$2,302 91

The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1912, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$60,006 00
For interest on bonds, notes or scrip,	13,670 00
For depreciation fund (3 per cent. on \$477,468),	14,324 00
For sinking fund requirements,	8,000 00
Total,	<u>\$96,000 00</u>

Income: —

From private consumers,	\$5,000 00	
From municipal buildings,	3,000 00	
		<u>\$88,000 00</u>
Balance,		\$8,000 00

By an order approved Dec. 3, 1912, the municipal council transferred the sum of \$6,835 "from the electric light maintenance account to the electric light interest account, in order to provide for the payment of the semiannual interest due Dec. 1, 1912."

By an order approved March 12, 1913, the sum of \$11,000 was transferred "from the municipal light depreciation account to the municipal light construction account, same to be used for extensions and additions to the electric plant."

By an order approved Aug. 18, 1913, it was ordered "that the manager of the municipal lighting plant be and is hereby authorized and directed to enlarge the capacity of the municipal lighting plant by the addition of suitable machinery, boiler and instruments appertaining thereto, and that the sum of \$50,000 is hereby appropriated for the above purpose," and the city treasurer was authorized to issue bonds for the above amount.

By an order approved Sept. 17, 1913, the sum of \$10,000 was transferred from the municipal electric light depreciation fund to the municipal electric light construction fund.

By an order approved Oct. 22, 1913, the sum of \$5,614.19 was transferred from the municipal light depreciation account to the municipal light construction account.

By an order approved Nov. 26, 1913, it was ordered "that the manager of the municipal lighting plant be and hereby is authorized and directed to install another water-tube boiler at the Weir Station at an expense not exceeding \$5,200, which is to be charged to the municipal light construction account."

Templeton. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$3,952 02
For interest on bonds, notes or scrip,	733 39
For depreciation fund (3 per cent. on \$27,826.21),	834 78
For note payments,	<u>716 67</u>
Total,	\$6,236 86

Income: —	
From private consumers,	\$5,249 53
From rents,	12 00
From appropriation for maintenance,	1,551 45
	<hr/>
	\$6,812 98
Excess of income and appropriations over expenditures,	
	<hr/>
	\$576 12

The estimates submitted by the manager for the fiscal year beginning Feb. 1, 1913, were as follows:—

Expenditures: —	
For operation, maintenance and repairs,	\$4,495 28
For interest on bonds, notes or scrip,	704 72
For depreciation fund (3 per cent. on \$29,757.06),	892 71
For note payments,	716 66
	<hr/>
Total,	\$6,809 37
Income: —	
From private consumers,	5,200 00
	<hr/>
Balance,	\$1,609 37
For new construction,	1,000 00
	<hr/>
	\$2,609 37

The following appropriations were voted March 8, 1913:—

For depreciation fund,	\$892 71
For note payment,	716 66
	<hr/>
	\$1,609 37
For construction,	1,000 00
	<hr/>
	\$2,609 37

Wakefield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows:—

Expenditures: —	
For operation, maintenance and repairs,	\$65,677 87
For interest on bonds, notes or scrip,	5,063 75
For depreciation fund,	8,933 91
3 per cent. on \$257,797.18,	\$7,733 91
Additional allowance,	1,200 00
For bond payments,	9,500 00
For loss in preceding year,	651 45
	<hr/>
Total,	\$89,826 98

Income: —

From private consumers,	\$70,103 09	
From jobbing,	2,873 30	
From appropriation for maintenance, .	16,200 00	
	<hr/>	\$89,176 39

Apparent loss in operation as defined by statute, . . . \$650 59

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$66,414 25	
For interest on bonds, notes or scrip,	4,701 25	
For depreciation fund (3 per cent. on \$257,797.15), .	7,733 91	
For bond payments,	9,500 00	
For loss in preceding year,	650 59	
	<hr/>	
Total,		\$89,000 00

Income: —

From private consumers,	\$71,000 00	
From jobbing,	3,000 00	
	<hr/>	74,000 00
		<hr/>
Balance,		\$15,000 00

At a town meeting held March 13, 1913, the sum of \$942 was voted for fire-alarm construction and maintenance, and also the sum of \$90 for installing a fire-alarm box.

At a town meeting held March 31, 1913, the sum of \$13,700, together with the receipts of the department, was voted for the municipal light department.

At a town meeting held May 5, 1913, the sum of \$85 was voted for the installation of a new fire-alarm box. At a town meeting held June 23, 1913, it was voted "that the town authorize and direct the municipal light department to place all the electric light wires underground in suitable conduits in that part of Main Street between Crescent Street and Water Street," and for this purpose the sum of \$4,000 was voted, the amount to be provided by an issue of bonds or notes.

At a meeting held Nov. 17, 1913, the sum of \$300 was voted for the "fire-alarm system," and also the sum of \$96 for installing a fire-alarm box.

At a meeting Dec. 1, 1913, the sum of \$268 was voted for

installing certain street lights, and on Dec. 8, 1913, the sum of \$1,300 was voted "to complete wiring of conduit in Main Street and install necessary apparatus, including poles for street lighting."

Wellesley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$23,911 43
For interest on bonds, notes or scrip,	566 67
For depreciation fund (3 per cent. on \$80,569.19),	2,417 00
For bond payments,	4,000 00
<hr/>	
Total,	\$30,895 10
Income: —	
From private consumers,	\$30,287 31
From municipal buildings,	748 90
From appropriation for maintenance,	4,000 00
<hr/>	
	35,036 21
<hr/>	
Excess of income and appropriations over expenditures,	\$4,141 11

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$25,000 00
For interest on bonds, notes or scrip,	406 67
For depreciation fund (3 per cent. on \$80,600),	2,418 00
For bond payments,	4,000 00
<hr/>	
Total,	\$31,824 67
Income: —	
From private consumers,	\$30,000 00
From municipal building,	750 00
<hr/>	
	30,750 00
<hr/>	
Balance,	\$1,074 67
For new construction,	3,000 00
<hr/>	
	\$4,074 67

At a town meeting held March 10, 1913, it was voted "that the sum of \$5,000 be appropriated for new construction in extending the electric light plant, the same to be taken from the balance on hand, in the electric light appropriation."

West Boylston. — The result of the operation of the plant for the fiscal year ending Feb. 28, 1913, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$2,621 11
For interest on bonds, notes or scrip,	500 00
For depreciation fund (3 per cent. on \$19,297.53 plus \$22),	600 93
For bond payments,	1,000 00
<hr/>	
Total,	\$4,722 04

Income: —

From private consumers,	\$1,974 51
From appropriation for maintenance,	2,850 93
<hr/>	
	4,825 44

Excess of income and appropriations over expenditures,	\$103 40
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The estimates submitted by the manager for the fiscal year beginning March 1, 1913, were as follows: —

Expenditures: —

For operation, maintenance and repairs,	\$2,419 62
For interest on bonds, notes or scrip,	500 00
For depreciation fund (3 per cent. on \$21,075.12),	632 25
For note payments,	1,000 00
<hr/>	
Total,	\$4,551 87

Income: —

From private consumers,	1,919 96
<hr/>	
Balance,	\$2,631 91
For new construction,	2,000 00
<hr/>	
	\$4,631 91

At the annual town meeting held March 24, 1913, there was appropriated: —

For operation, maintenance and repairs,	\$500 00
For interest on notes,	560 00
For depreciation fund,	632 25
For note payments,	1,000 00
	<hr/>
	\$2,692 25
For construction,	2,000 00
	<hr/>
	\$4,692 25

Westfield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1912, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$63,060 29
For interest on bonds, notes or scrip,	5,118 33
For depreciation fund (3 per cent. on \$319,529.33),	9,585 88
For bond payments,	8,000 00
	<hr/>
Total,	\$85,764 50
Income: —	
From private consumers,	93,823 10
	<hr/>
Excess of income and appropriations over expenditures,	\$8,058 60

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs,	\$68,000 00
For interest on bonds, notes or scrip,	4,818 33
For depreciation fund (3 per cent. on \$346,266.66),	10,388 00
For bond payments,	8,000 00
	<hr/>
Total,	\$91,206 33
Income: —	
From private consumers,	83,147 73
	<hr/>
Balance,	\$8,058 60

At the adjourned annual town meeting held April 14, 1913, there were appropriated, to be paid from the income of the gas and electric light works, the following items: —

For operation, maintenance and repairs,	\$68,000 00
For interest on bonds,	4,818 33
For bond payments,	8,000 00
For depreciation (\$5,588 to be expended for electrical and \$4,800 for gas construction),	10,388 00
	<hr/>
	\$91,206 33

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1913; the population of each, according to the census of 1910; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.

Municipality.	Population.	Year of Beginning.	Kind of Supply.	Total Investment to June 30, 1912.	Total Investment to June 30, 1913.	Valuation of Estates.	Tax Rate.
Ashburnham,	2,107	1908,	Electric lighting,	\$15,050 00	\$16,000 00	\$991,000	\$22 00
Belmont,	5,542	1898,	Electric lighting,	50,720 00	54,293 00	7,555,627	20 50
Boylston,	714	1912,	Electric lighting,	-	9,918 00	518,500	17 60
Braintree,	8,066	For streets, 1892, . Commercial, 1894,	Electric lighting,	150,092 00	152,798 00	8,739,496	20 40
Chicopee,	25,401	1896,	Electric lighting,	301,104 00	308,034 00	14,249,150	23 00
Concord,	6,421	1900,	Electric lighting,	154,914 00	156,123 00	8,801,155	16 60
Danvers,	9,407	For streets, 1889, . Commercial, 1896,	Electric lighting,	146,386 00	156,137 00	6,981,550	18 40
Georgetown,	1,958	1912,	Electric lighting,	-	16,000 00	1,051,560	16 50
Groton,	2,155	1909,	Electric lighting,	23,329 00	23,722 00	4,112,975	10 00
Groveland,	2,253	1907,	Electric lighting,	16,350 00	16,550 00	1,216,595	23 80
Hingham,	4,965	1895,	Electric lighting,	54,912 00	57,905 00	8,031,475	14 35
Holden,	2,147	1912,	Electric lighting,	12,870 00	15,284 00	1,814,605	17 20
Holyoke,	57,730	1902,	Gas and electricity,	1,725,127 00	1,820,100 00	57,688,416	16 00
Hudson,	6,743	1897,	Electric lighting,	89,617 00	99,744 00	4,148,215	21 40
Hull,	2,103	1894,	Electric lighting,	178,235 00	183,697 00	8,143,036	15 20
Ipswich,	5,777	1903,	Electric lighting,	71,511 00	73,511 00	5,879,592	15 00

Littleton, . . .	1,229	1912, . . .	Electric lighting, .	—	17,500 00	937,485	18 00
Mansfield, . . .	5,183	1904, . . .	Electric lighting, .	107,343 00	107,343 00	4,180,166	24 80
Marblehead, . . .	7,338	1895, . . .	Electric lighting, .	184,308 00	188,308 00	10,927,186	22 00
Merrimac, . . .	2,202	1904, . . .	Electric lighting, .	22,076 00	22,226 00	1,284,443	25 50
Middleborough, . . .	8,214	1893, . . .	Gas and electricity, .	167,130 00	167,816 00	5,053,958	22 40
Millers Falls, . . .	—	1904, . . .	Electric lighting, .	15,295 00	—	—	—
North Attleborough, . . .	9,562	1894, . . .	Electric lighting, .	136,309 00	136,309 00	9,511,530	20 00
Norwood, . . .	8,014	1907, . . .	Electric lighting, .	71,552 00	71,552 00	14,644,020	9 50
Peabody, . . .	15,721	For streets, 1892, . Commercial, 1893,	Electric lighting, .	188,814 00	190,814 00	15,025,200	17 00
Princeton, . . .	818	1912, . . .	Electric lighting, .	—	15,757 00	1,491,188	12 20
Reading, . . .	5,818	1895, . . .	Electric lighting, .	163,627 00	182,203 00	6,971,788	18 70
Rowley, . . .	1,368	1910, . . .	Electric lighting, .	18,201 00	18,201 00	2,297,574	10 00
Shrewsbury, . . .	1,946	1908, . . .	Electric lighting, .	37,536 00	40,236 00	1,709,184	17 00
Sterling, . . .	1,359	1911, . . .	Electric lighting, .	8,117 00	16,008 00	1,052,190	14 50
Taunton, . . .	34,259	1897, . . .	Electric lighting, .	390,437 00	395,162 00	24,035,979	19 80
Templeton, . . .	3,756	1907, . . .	Electric lighting, .	30,010 00	31,010 00	1,836,918	20 00
Wakefield, . . .	11,404	1894, . . .	Gas and electricity, .	265,881 00	270,174 00	11,501,204	21 50
Wellesley, . . .	5,413	For streets, 1892, . Commercial, 1906,	Electric lighting, .	80,569 00	85,569 00	18,592,019	11 00
West Boylston, . . .	1,270	1911, . . .	Electric lighting, .	21,670 00	23,553 00	827,040	13 00
Westfield, . . .	16,044	1899, . . .	Gas and electricity, .	246,000 00	246,000 00	10,939,734	18 50

The following towns have only distributing plants and buy their electricity: —

- Ashburnham from the Gardner Electric Light Company.
- Belmont from the Cambridge Electric Light Company.
- Boylston from the Connecticut River Transmission Company.
- Groton from the Ayer Electric Light Company.
- Georgetown from the Haverhill Electric Company.
- Groveland from the Haverhill Electric Company.
- Hingham from the Weymouth Light and Power Company.
- Holden from the Connecticut River Transmission Company.
- Littleton from the Lowell Electric Light Corporation.
- Norwood from the Edison Electric Illuminating Company of Boston.
- Princeton from the Connecticut River Transmission Company.
- Rowley from the Ipswich Municipal Light Plant.
- Shrewsbury from the Marlborough Electric Company.
- Sterling from the Connecticut River Transmission Company.
- Templeton from the Gardner Electric Light Company.
- Wellesley from the Edison Electric Illuminating Company of Boston.
- West Boylston from the Connecticut River Transmission Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years: —

Electricity.

	YEAR ENDING JUNE 30.	
	1912.	1913.
INCOME: —		
From sale of commercial arc lights,	\$3,239 69 ¹	\$1,854 19 ¹
sale of commercial incandescent lights,	8,016 41 ¹	11,438 27 ¹
sale of domestic incandescent lights,	328,985 49 ²	366,709 25 ²
sale of electric power,	292,217 28 ²	317,696 56 ²
sale to other plants and companies,	262,183 55	332,904 20
rent of meters,	6,624 14	6,692 25
rent of fixtures,	996 86	1,443 67
other sources,	2,266 27	2,308 91
	11,698 18	11,450 82
Total,	\$916,227 87	\$1,052,498 12
EXPENSES: —		
Coal,	\$230,583 92	\$242,003 29
Oil and waste,	6,690 29	7,202 21
Water,	5,807 89	27,336 03
Wages at station,	127,098 83	130,826 24
Repairs of real estate,	9,864 29	6,823 58
Repairs of steam plant,	27,476 70	18,855 10
Repairs of electric plant,	11,235 48	7,838 94
Station tools and appliances,	4,151 99	7,362 05
Current bought,	88,757 49	113,299 67
Wages for care of lights, etc.,	40,104 22	39,474 34
Repairs of lines and lamps,	74,053 61	84,786 16
Carbons,	2,520 70	2,222 56
Incandescent lamps,	32,992 42	30,505 71
Globes,	1,289 81	1,581 55
Distribution tools and appliances,	19,193 42	23,246 09
General salaries,	39,602 36	42,241 73
Salaries of municipal light boards,	3,255 00	3,542 50
Committee expenses,	2,302 93	728 93
Auditors' fees,	160 00	1,139 48
General office expenses,	18,656 88	24,832 12
Rents,	594 00	1,308 02
Insurance,	14,651 33	20,285 48
Law expenses,	243 71	90 00
Claims,	3,015 00	20 00
Bad debts,	978 42	1,056 61
Incidentals,	629 94	568 47
Total,	\$765,910 63	\$839,176 86
Leaving an apparent profit on operating account of	\$150,317 24	\$213,321 26
With which is to be considered the following: —		
Interest on notes and bonds,	88,105 45	88,800 86
Depreciation,	124,921 11	127,999 26
Losses on other items,	6,882 55	1,263 80
Leaving, as the expenditures, for town and city lighting,	\$69,591 87	\$4,742 66
Less gains on jobbing,	1,485 48	2,032 28
	\$68,106 39	\$2,710 38

¹ By contract.² By meter.

Gas.

	YEAR ENDING JUNE 30.	
	1912.	1913.
INCOME:—		
From gas sold by meter,	\$258,680 85	\$273,296 54
sold to gas companies,	4,257 24	1,406 06
sales of coke,	13,613 47	11,912 45
sales of tar,	5,386 10	3,468 46
rent of meters,	163 49	104 73
other sources,	17 57	—
Total,	\$282,118 72	\$290,188 24
EXPENSES:—		
Coal,	\$72,470 36	\$64,698 98
Gas oil,	20,394 72	49,870 11
Purifying materials,	2,358 77	1,669 09
Water,	518 79	560 03
Wages at works,	49,583 66	37,741 40
Repairs, real estate,	2,211 76	632 12
Repairs and maintenance at works,	16,075 32	15,148 76
Tools, apparatus and machinery,	2,743 87	2,165 13
Wages of meter takers, clerical labor in distribution department,	8,368 30	9,762 71
Repairs, renewals and maintenance of mains and services,	4,219 83	5,248 02
Distribution tools, etc.,	3,288 85	2,747 49
Repairs and renewals of meters,	4,653 45	4,335 62
Gas stove setting, repairs and renewals,	815 89	768 46
General salaries,	10,731 34	9,110 33
Auditors' fees,	60 65	414 49
Salaries of municipal light boards,	300 00	550 00
Committee expenses,	1,817 55	83 33
General office expenses,	3,551 97	4,845 01
Insurance,	973 71	1,186 12
Rents,	—	125 03
Law expenses,	137 50	—
Bad debts,	375 99	248 37
Incidentals,	161 07	333 44
Total,	\$205,813 35	\$212,244 02
Leaving an apparent profit on the gas business of	\$76,305 37	\$77,944 22
From which is to be deducted:—		
Interest on bonds and notes,	\$22,281 15	\$24,289 96
Depreciation,	35,739 95	40,559 13
Losses on bad bills, etc.,	2,402 84	3,958 32
Making a total of	\$60,423 94	\$68,807 41
Add gains on jobbing,	181 07	2,201 65
Leaving a net gain of	\$60,605 01	\$71,009 06

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts: —

	YEAR ENDING JUNE 30.	
	1912.	1913.
ASSETS: —		
Electric: —		
Real estate,	\$245,272 37	\$246,953 85
Steam plant,	689,981 02	660,934 94
Electric plant,	500,433 68	480,412 97
Electric lines,	854,972 29	991,760 43
Other plant items,	574,221 47	621,594 24
Materials,	139,988 24	158,384 36
Gas: —		
Real estate,	376,619 94	516,049 43
Machinery,	240,540 45	236,210 22
Street mains,	277,957 00	284,452 18
Gas meters,	120,590 06	128,425 16
Materials,	28,047 31	23,142 21
General cash (or town treasury),	427,754 94	353,228 63
Depreciation cash,	148,886 03	163,351 97
Due for electricity,	120,454 64	136,057 82
Due for gas,	22,501 57	15,246 05
Other accounts due,	18,934 50	37,164 87
Sinking funds,	330,162 73	305,068 59
Deficit,	140,969 76	—
	\$5,258,288 00	\$5,358,437 92
LIABILITIES: —		
Appropriations for construction,	\$751,903 52	\$781,787 90
for extraordinary repairs,	5,720 10	5,720 10
for bond payments,	618,866 75	426,085 15
for note payments,	321,735 72	347,982 38
for sinking funds,	259,629 80	284,919 80
for fire alarm,	2,822 38	3,167 38
Overdrafts,	256,410 74	30,299 73
Bonds outstanding,	2,436,100 00	2,469,000 00
Notes payable,	429,030 32	444,728 65
Unpaid bills,	50,420 55	69,228 48
Deposits,	2,228 17	4,805 42
Interest due and not paid,	9,561 93	1,330 00
Interest accrued but not due,	23,901 05	21,980 80
Other amounts due,	82,885 07	76,539 75
Cash overdrawn,	7,071 90	10,623 08
	\$5,258,288 00	\$4,978,198 62
Surplus,	—	380,239 30
	—	\$5,358,437 92

Price.

The following table shows the prices charged by each municipality for commercial electric lighting and power on June 30, 1913:—

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Ashburnham, . . .	<p>For light: 10 cents net a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals.</p> <p>For power: 5 cents net a k. w. h. Minimum charge of 50 cents a h. p. of connected load.</p>	10	12
Belmont,	<p>For light: 14 cents gross a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Arc lamps: \$7.50 a month on moonlight schedule. Minimum monthly charge of \$1. Free renewals of carbon lamps.</p> <p>For power: same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net.</p>	11.2	12
Boylston,	<p>For light: 12 cents net a k. w. h. Minimum monthly charge of \$1. No wiring nor free renewals.</p> <p>For power: 8 cents net a k. w. h. if on separate meter from lighting.</p>	12	-
Braintree,	<p>For light: 10 cents net a k. w. h. Minimum charge of \$10 a year. No wiring or free renewals.</p> <p>For power: 8 cents net to 5 cents net a k. w. h., according to quantity used.</p> <p>For cooking: 4 cents a k. w. h. in daytime only.</p>	10	12
Chicopee,	<p>For light: 12 cents net a k. w. h. to 4 cents net a k. w. h., according to monthly consumption. Minimum charge of 50 cents a month. No wiring. Free renewal of carbon lamps; mazda lamps at cost.</p> <p>For power: 6 cents net a k. w. h. to 2 cents net a k. w. h., according to monthly consumption and h. p. of motors. Minimum charge of \$1 a h. p. a month.</p>	12	12
Concord,	<p>For light: 9 cents net a k. w. h. Minimum charge of 75 cents a month. An additional charge of 1 cent a k. w. h. will be made on all lighting bills in excess of the minimum rate, and 10% on all lighting bills at the minimum rate if not paid on or before the 15th of the month. No wiring. Carbon lamps renewed free; mazda lamps at cost.</p> <p>For power: 5 cents net a k. w. h. An additional charge of 10% will be made on all bills not paid on or before the 15th of month. Minimum charge of \$1 a month for each h. p. connected and \$1 for motors smaller than 1 h. p.</p>	9	9

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Concord — <i>Con.</i>	For cooking and heating: 3 cents net a k. w. h. An additional charge of 10% will be made on all bills not paid on or before the 15th of month. Minimum charge of 75 cents a month.		
Danvers, . . .	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of 50 cents a month. Lamp renewals free. For power: 10 cents net a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 4 cents net to 1½ cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of \$2 a month.	10	10
Georgetown, . .	For light: 18 cents gross a k. w. h., less discount of 6 cents a k. w. h. for payment within 10 days. Minimum charge of \$12 a year. No wiring or lamp renewals. For power: 12 cents gross a k. w. h., less discount of 5 cents a k. w. h. for payment within 10 days. Minimum charge of \$12 a year per h. p. for 60% of rated h. p. installed.	12	-
Groton, . . .	For light: 16 cents gross a k. w. h. for first 49 k. w. h., 15 cents a k. w. h. from 50 to 99 k. w. h., 14 cents a k. w. h. from 100 to 149 k. w. h. and 13 cents a k. w. h. for over 150 k. w. h., with discount of 10% for payment within 10 days. Minimum charge of \$1 a month. No wiring and no lamp renewals.	14.4	14.4
Groveland, . . .	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. Minimum charge of \$1 a month. No wiring. Lamp renewals free. For power: 13 cents gross a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month.	12	12
Hingham, . . .	For light: 10 cents net to yearly customers; 14 cents net to summer residents. Minimum charge of 50 cents a month. No wiring or free renewals. For power: 10 cents net a k. w. h. on 24-hour service. To users of motors of less than 5 h. p., power not to be used between hours of 6 and 9 p.m., 7 cents a k. w. h.; to users of 5 h. p. motors or over, power not to be used between 6 and 9 p.m., 5½ cents a k. w. h. Charging electric vehicles, current not to be used between 6 and 9 p.m., 7 cents a k. w. h. Minimum charge for motor and charging service, \$1 a month. To any customer having a load of 8 h. p. or over, taking current directly from high tension side of line and erecting his own installation, 2½ cents a k. w. h. Load may include a limited number of lights, total load not to exceed 100 watts. Minimum charge for this service, \$10 a month.	10	10
Holden, . . .	For light: 12 cents net a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of \$1 a month. No wiring and no free renewals.	12	12
Holyoke, . . .	For light: 8 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on	6	6

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Holyoke — <i>Con.</i>	<p>or before 10th of month. Flaming arcs, 5 cents extra a k. w. h. for maintenance. Minimum charge of 50 cents a month, with discount of 8 cents for prompt payment. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 P.M., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid on or before 10th of month; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at $1\frac{1}{2}$ times and 32 c. p. lamps at twice these prices; 4 c. p. lamp to 12 P.M., \$4.20 a year. 16 c. p. lamps in lunch carts, burning to 2 A.M., \$16 a year. First installation of lamps and renewals free excepting tungsten lamps.</p> <p>For power: 5 cents gross a k. w. h., less discounts from 20 to 55%, according to amount of monthly bill. Net rates: 2.1 cents a k. w. h. for 50 h. p. average hourly use to 1.3 cents a k. w. h. for 750 h. p. average hourly use. Minimum monthly charge of 50 cents, with discount of 8 cents for payment by the 10th of month. Contract: from \$2.50 a month for $\frac{2}{10}$ ampere to \$13.25 for $1\frac{1}{2}$ amperes for 16-hour power.</p>		
Hudson,	<p>For light: $13\frac{1}{2}$ cents gross a k. w. h., less discount of 25% for payment within 15 days of date of bill and 15% for payment within 25 days. In Stow: 20 cents gross a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. Renewals free for carbon and gem lamps; other lamps at cost.</p> <p>For power: 3.8 cents gross to 2.46 cents gross, less discount of 10% for payment by 15th of month, according to h. p. installation and monthly consumption. In Stow: from 8 cents gross to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p.</p> <p>For cooking and heating: 5 cents gross a k. w. h., with discount of 20% for payment by 15th of month.</p>	10 ¹	15
Hull,	<p>For light: 25 cents gross a k. w. h., less discount of 20% if paid within 10 days of date of bill. To yearly customers a discount of 40% will be allowed within 10 days of date of bill and 20% irrespective of time of payment. Customers having a gross bill of \$50 or more a month will receive a discount of 36% for payment within 10 days. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department not furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in either of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will receive a</p>	20	20

¹ 15 cents in Stow.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Hull — <i>Con.</i>	discount of 75%. Minimum charge of \$10 a year. Lamp renewals, 20 cents each and upward, according to size and kind. No wiring. For power: 6 cents net a k. w. h. for current consumed, in addition to a service charge of \$30 a season or year for each k. w. of capacity required; this rate allows use any time during the 24 hours. Any customer not using electricity from 7 p.m. to 12 midnight may use it at other times for 6 cents a k. w. h., with a minimum requirement of \$5 for season or year. For cooking: 4 cents net a k. w. h., with a minimum charge of \$5 a meter for season or year.		
Ipswich, . . .	For light: 12 cents gross a k. w. h., with discount of 10% for payment before the 20th of month. Minimum monthly charge of 50 cents. Wiring at cost plus 10%. Lamp renewals free.	10.8	10.8
Littleton, . . .	For light: 15 cents gross a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. No wiring or free renewals. For power: 5.5 cents net a k. w. h. for first 100 k. w. h. per k. w. of demand, and 4.5 cents a k. w. h. for all additional k. w. h. This is on 5-year contract with not less than 15 k. w. maximum demand. Minimum monthly charge of \$75.	13.5	-
Mansfield, . . .	For light: 13 cents gross to 3 cents a k. w. h., according to monthly consumption, less discount of 10% for payment on or before the 15th of month. By contract: 50 cents a month for each 16 c. p. lamp or its equivalent. Minimum monthly charge of \$1. No wiring or free renewals. For power: 7 cents gross to 2.6 cents, according to quantity consumed, less discount of 10% for payment on or before the 15th of month. Minimum monthly charge of \$1 a h. p. installed.	11.7	15
Marblehead, . . .	For light: 13 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring. Renewals of carbon lamps free; tungstens at about cost. For power: 6 cents net a k. w. h. to 3.1 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2. For heating: 10 cents net a k. w. h. to 4 cents a k. w. h., according to quantity used. Minimum monthly charge of 50 cents.	11	12
Merrimac, . . .	For light: 20 cents gross a k. w. h., less discounts for payment by 15th of month, of 25% on bills of \$20 or less to 50% on bills from \$100 to \$250 a year; on bills of over \$250 special rates will be given. Minimum monthly charge of \$1. No wiring or lamp renewals.	15	15

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Merrimac — <i>Con.</i>	For power: to yearly customers, \$21 a year for 250 k. w. h. or less; for more than 250 k. w. h. a year, $8\frac{1}{2}$ cents gross a k. w. h. to 4 cents a k. w. h., according to consumption, with discount to all customers of 10% for payment on or before the 15th of month.		
Middleborough,	For light: 15 cents gross a k. w. h., with discounts , for payment before 20th of month, of 5 to 30%, according to amount of monthly bill. Minimum charge of \$12 a year. By contract: $\frac{3}{4}$ cent an estimated lamp hour. No wiring or lamp renewals. For power: 10 cents net a k. w. h. to 2.5 cents net a k. w. h., according to monthly consumption, with discount of 5% on bills of \$5 or over for payment by 20th of month.	14.25	14.25
North Attleborough,	For light: 15 cents gross a k. w. h., with discount of 10% if paid by 16th of month. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals. For power: 10 cents gross a k. w. h. or $7\frac{1}{2}$ cents gross a h. p. h., with discounts of from 5 to 70%, according to monthly consumption, and a discount of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand.	13.5	13.5
Norwood,	For light: 9 cents net a k. w. h. Yearly rate: 14 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals free. For power: 12 cents net a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of $33\frac{1}{3}\%$ on excess of \$25 a month. Customers having more than 7 k. w. demand, \$2.50 a k. w. demand plus 1.9 a k. w. h. for k. w. h. used.	9	9
Peabody,	For light: 13 cents gross in Peabody a k. w. h., or $\frac{3}{4}$ cents an ampere hour on 55 volts, or $1\frac{1}{4}$ cents an ampere hour on 110 volts, less discount of 10% for payment on or before 15th of month. In Lynnfield, 15 cents a k. w. h. with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the differ-	11.7 ¹	11.7

¹ 13.5 cents in Lynnfield.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Peabody — <i>Con.</i>	ence between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring. Renewals free of standard 6, 10, 16 and 32 c. p. lamps. For power: 10 cents gross a k. w. h. for first 10 k. w. h. a month, 5 cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to 1 cent a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month.		
Princeton, . . .	For light: 12 cents gross a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals.	10.8	-
Reading, . . .	For light: 12 cents gross a k. w. h. in Reading, 15 cents gross in North Reading, Lynnfield and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum monthly charge in Reading of \$1 except in May, June, July and August, when it is 50 cents a month. In North Reading, Lynnfield Centre and Wilmington, \$1 a month throughout the year. No wiring. Free renewals of carbon and metallized lamps. For power: 8 cents net to 2½ cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1 on installations of 5 h. p. or less, 50 cents a h. p. on installations of over 5 h. p. For cooking and heating: 4 cents gross a k. w. h., less discount of 10% for payment on or before 15th of month. Minimum monthly charge of \$1.	10.8 ¹	10.8
Rowley, . . .	For light: 18 cents gross a k. w. h., with discount of 16½% for payment on or before 10th of month. Minimum monthly charge of \$1. No wiring nor free renewals. For power: same rates as for light.	15	15
Shrewsbury, . . .	For light: 13 cents net a k. w. h. for first 100 k. w. h. a month, 10 cents a k. w. h. for all over 100 k. w. h. Minimum charge of \$12 a year. No wiring nor free renewals. For power: same rates as for light.	13	13
Sterling, . . .	For light: 10 cents net a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. No wiring nor free renewals. For power: same rates as for light.	10	10
Taunton, . . .	For light: 14 cents gross a k. w. h. to 10 cents a k. w. h., according to monthly consumption, less discount of 1 cent a k. w. h. for payment on or before 20th of month. Minimum charge of \$1 a month for 7 k. w. h. or less. By contract: \$7 a month for one arc light, \$6 a month for each arc light if more than one is installed, \$3 a month for 100-watt tungsten, \$1.50 for a 60-watt tungsten or 24 c. p. carbon, \$1 for a 16 c. p. carbon lamp. No wiring. Renewals free for carbon lamps, at cost for tungsten lamps.	13	13

¹ 13.5 cents in North Reading, Lynnfield Centre and Wilmington.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1913.	1912.
Taunton — <i>Con.</i>	For power: 8 cents net a k. w. h. to 2.3 cents net, according to monthly consumption. Minimum charge of \$3 a month.		
Templeton,	For light: 11 cents net a k. w. h. Minimum monthly charge of \$1 for first meter, 50 cents for each additional meter installed. Meter rental of 10 cents a month. No wiring. Renewals at cost. For power: 8 cents net a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first h. p. installed and 50 cents for each additional h. p.	11	11
Wakefield,	For light: 18 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment on or before 15th of month. Store window lighting: every night until 9 o'clock, commercial lights burning until 12 o'clock, 3 or more arc lights, 18 cents gross, with discount of 6 cents for prompt payment. Moving picture theatres: 13 cents a k. w. h. with discount of 3 cents a k. w. h. Signs: 10 cents a k. w. h., with discount of 3 cents a k. w. h. Minimum monthly charge of \$1. No wiring nor free renewals. For power: 10 cents gross a k. w. h. to 6 cents a k. w. h., according to monthly consumption, less discount of 3 cents a k. w. h. for payment on or before 15th of month. Minimum monthly charge of 75 cents a h. p. on from 1 to 3 h. p., \$2.50 on 3 to 10 h. p. and \$3 on 10 to 20 h. p.	15	15
Wellesley, .	For light: 10 cents gross a k. w. h., less discount of 10% for payment on or before 15th of month. Minimum monthly charge of \$1. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h. a month. No wiring. Carbon lamps renewed free, tungsten lamps at reduced prices. For power: 6 cents gross a k. w. h., less a discount of 10% for payment on or before the 15th of the month. Minimum monthly charge of \$1 a month for each meter.	9	10
West Boylston, .	For light: 12 cents net a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in excess of 100 k. w. h. No wiring nor lamp renewals.	12	12
Westfield, .	For light: 7 cents net a k. w. h. Are lights: \$5 a month for each light. No wiring. No free lamp renewals. For power: 4 cents net a k. w. h. for first 500 k. w. h. a month, 3 cents a k. w. h. for 500 to 2,000 k. w. h., and 2 cents a k. w. h. for 2,000 k. w. h. or over.	7	10

Street Lighting by Municipal Plants.

The statutes relating to municipal light plants prescribe that the excess of the estimated annual expense (including the gross expense of operation, maintenance and repair, interest on the debt created to pay for the plant, depreciation, sinking fund or debt requirements, and loss if any, in the operation of the plant during the preceding year) over the estimated income from sales to private consumers shall be included in the annual appropriations for maintenance and in the tax levy. For this excess, which it must thus raise by taxation, the city or town receives its street and in some cases its public building lighting. In some instances electricity furnished to public buildings is metered, charged at the same rates as to private consumers, and paid out of other appropriations in the same manner as though the plants were privately owned. In some instances also specific appropriations are made for street lighting, presumably with the number and type of lamps to be supplied in view. For these reasons, while it is desirable to know from the standpoint of the city or town as a municipal corporation what it is getting for the money raised for the plant by taxation, and on a basis comparable with the cost to it of lighting its buildings and streets if served by a privately owned plant, such information can be obtained only by estimating the electricity used in public buildings when not measured, and computing the cost per street lamp based on the average number of lights used per day and apportioned between different types of lamps according to the energy theoretically necessary to supply them. In the four pages following, the data used in arriving at these results and the results themselves will be found tabulated.

The second table is devised upon the theory that for all its expenditure the municipality receives only its street lighting and the income from its commercial business, and that the cost of the former to the city or town is the difference between such income and the entire cost of carrying on the business. Obviously such cost is affected by the profit or loss on the commercial lighting.

The following table shows the number of street lights and their wattage installed on June 30, 1913, and the average number in use throughout the year ending June 30, 1913, with the average number of days and hours the same were burned in the municipalities named: —

Street Lights — Operation.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Ashburnham,	127	40	127	4.9	26.2
Belmont,	335 59	53 250	381	6.1	27.8
Boylston,	28 24 530	40 60 50	50	5.7	22.6
Braintree,	90 45 112	100 225 40	658	8.7	29.0
Chicopee,	201 50	305 330	243	10.8	30.4
Concord,	957 28	50 50	954	10.2	30.4
Danvers,	100 540 68	75 100 525	649	9.6	30.0
Georgetown,	237	40	234	5.2	28.1
Groton,	212	50	210	5.1	27.2
Groveland,	257 504	75 50	255	5.8	28.1
Hingham,	45 9	112 350	552	6.2	29.4
Holden,	112 41 33 2 1 4	40 60 50 60 75 100	146	6.2	28.1
Holyoke,	270 27 4 454 370	125 250 500 400 50	295	10.9	30.4
Hudson,	34 10 559 8	75 450 50 396	389 10	7.1	30.4
Hull,	80 755 100	40 60 50	471	6.7	30.3
Ipswich,	1 390 31	60 40 250	833	9.9	26.2
Littleton,	1 390 31	60 40 250	100	6.4	21.9
Mansfield,	189 40 160	75 112 350	203	11.1	30.4
Marblehead,	15 8 310 130 45	25 40 60 40 50	166	11.1	30.4
Merrimac,	2 2 9 5 1 11 63	100 250 500 50 250 500	331	5.7	27.8
Middleboro, Middleboro,	2 9 5 1 11 63	100 250 500 50 250 500	174	5.4	26.9
Middleboro, No. Middleboro,	2 9 5 1 11 63	100 250 500 50 250 500	11	8.5	30.1
North Attleborough,	486 91 5 2 226 3	40 75 200 50 40 250	737	6.3	29.8
Norwood,	91 5 2 226 3	75 200 50 40 250	553	11.0	30.5
Peabody,	323 1 14 76 62	40 125 250 320 500	183	10.0	29.7
			329	10.7	30.4
			136		

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Princeton,	102	75	97	4.9	28.5
{ Lynnfield, . . .	50	40	50	3.9	26.0
{ North Reading, . .	170	40	170	5.1	27.3
Reading, {	254	75	218	10.5	30.4
{ Reading, . . .	12	125			
{ 96	480	101			
{ Wilmington, . . .	200	40	200	5.1	27.3
Rowley,	225	40	209	4.8	24.4
Shrewsbury,	407	40	404	5.4	24.5
Sterling,	64	75	62	7.6	25.1
	1,231	50	1,261	10.7	30.4
	48	250			
	6	350			
Taunton,	9	450	181	5.2	26.5
	26	460			
	151	475			
Templeton,	220	50	215	5.2	26.5
	492	50	521	6.3	28.6
Wakefield,	12	125			
	16	250			
	24	425	920	9.0	30.4
	200	32			
	660	40			
Wellesley,	5	50	213	6.5	27.2
	30	68			
	30	100			
West Boylston,	257	40	213	6.5	27.2
	112	75	105	10.9	30.4
	1	80			
Westfield,	43	495			
	114	560	159		

The following table is compiled to indicate, as nearly as may be from the data available, the cost per lamp for the year ending June 30, 1913, of the electric street lights in the municipalities named, determined by the items shown and upon the average daily number of lights used during the year, as given in the preceding table. Obviously such cost is affected by the profit or loss on the commercial business. The apparent loss in operating is the difference between the operating expense and the income from private consumers. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation upon the same amount at the rate of 3 per cent. The value of electricity supplied to municipal buildings is allowed at a fair amount, as determined and stated by the respective managers. Whenever the street lights are of different wattages, the total cost obtained in the manner indicated is apportioned to each kind, according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle-power.

Municipality.	Net Loss in Operation.	Interest.	Depreciation.	Other Cost Items.	Total.	Less supplied Public Buildings.	Capacity in Candle-power.	Capacity in Watts.	Cost of Street Lamps per Year.
Ashburnham,	\$1,310 95 ¹	\$662 20	\$451 50	-	-	-	-	-	-
Belmont,	1,635 75	2,028 80	1,521 60	-	\$5,186 15	\$172 25	40	53	\$7 93
Boylston,	234 68	386 80	297 54	-	919 02	36 60	32	40	37 38
Braintree,	4 93 ¹	5,703 50	4,416 19 ²	\$155 62	10,270 38	193 70	48	60	5 47
Chicopee,	1,268 61 ¹	12,044 16	9,033 12	167 27	19,975 91	4,128 74	50	50	8 17
Concord,	2,216 79 ¹	5,886 73	4,330 26 ²	-	8,000 20	880 18	40	50	11 09
Danvers,	4,961 39 ¹	5,855 44	4,391 58	-	5,285 63	516 37	40	50	22 56
Georgetown,	894 09	640 00	480 00	285 64	2,299 73	27 24	60	75	49 93
Groton,	1,410 70	903 75	699 69	-	3,014 14	332 22	32	40	8 22
Groveland,	1,242 29	735 75	457 53 ²	-	2,435 57	82 17	60	75	60 02
Hingham,	1,225 22 [*]	2,086 66	759 55 ²	-	4,071 43	174 38	40	50	330
Holden,	169 99	514 80	386 10	-	1,070 89	200 00	32	350	67 89
Holyoke,	105,841 77 ¹	34,501 50 ³	27,238 03 ³	2,544 57	-	-	280	350	7 46
Hudson,	5,965 01 ¹	3,495 06	2,585 63 ²	19 86	135 51	714 27	32	50	2 44
Hull,	6,068 38 ¹	8,020 57	5,347 05	403 14	7,702 38	40 50	350	396	3 65
Ipswich,	720 61 ¹	2,860 44	1,617 21 ²	-	3,757 04	345 70	16	60	4 87
Littleton,	1,655 94	700 00	525 00	51 57	2,932 51	308 70	25	40	7 46
Mansfield,	4,657 45 ¹	4,293 72	3,140 11 ²	-	2,776 38	631 21	40	40	8 22
							32	250	5 24

	2,088 17 ¹	7,372 32	5,435 92 ²	20 15	10,740 22	1,688 70	60	75
Marblehead, . . . . .	.	.	.	.	.	.	32	112
							350	42 76
							20	1 19
Merrimac,	373 90 ¹	883 04	623 06 ²	—	1,132 20	144 00	32	1 89
							16	3 17
							40	2 82
							32	89 ⁴
							40	66 ⁵
							40	82 ⁵
							50	1 57 ⁶
Middleborough,	8,078 14 ¹	4,539 25 ³	3,394 44 ³	1,389 29	1,244 84	819 26	40	250
							200	4 08 ⁶
							200	7 83 ⁶
							500	15 65 ⁶
							500	8 24 ⁵
							50	3 68
North Attleborough,	5,971 80 ¹	5,452 36	4,086 86 ²	24 67	3,592 09	878 58	40	1 75
Norwood,	9,500 15 ¹	3,040 76	1,967 83 ²	70 04	—	467 31	16	1 61
							32	250
							200	10 03
							32	1 77
Peabody,	7,248 70 ¹	7,080 52	5,664 42	—	5,536 24	2,028 88	40	100
							200	11 06
							—	320
							—	14 15
							—	25 28
Princeton,	88 20	630 28	472 71	—	1,191 19	—	60	12 28
							60	75
							100	3 12 ⁷
Reading,	8,666 06 ¹	6,749 61	4,419 96 ²	—	2,503 51	508 40	1,200	125
							32	480
							40	49 ⁸
							32	40
							32	8 08
							32	9 24
							—	—
							—	—
							40	6 46
							40	6 26
							100	15 65
							200	31 34
							350	53 26
							32	11 00
							—	—

¹ Gain in operating accounts.² Depreciation less jobbing and other income received.

³ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant assets are of the total combined plant, as shown by the books.

⁶ All night lights.⁶ 12 o'clock lights.⁹ Wilmington.⁴ North Middleborough.⁸ North Reading.

The towns of Middleborough, Wakefield and Westfield, and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since June 1, 1899, and the last since Dec. 15, 1902.

The plant at Middleborough makes water gas, that at Westfield coal gas and those at Holyoke and Wakefield coal and water gas.

During the year 1913 five examinations were made by the State inspector for candle-power and purity in Middleborough, twelve in Wakefield, eleven in Westfield, twelve in Holyoke. Impurities prohibited by statute were found once in Holyoke, four times in Wakefield and twice in Westfield. The candle-power was found below the legal standard once in Wakefield.

The average price received in Holyoke for gas sold in the year ending June 30, 1913, was \$1 per thousand; in Middleborough, \$1.58; in Wakefield, \$1.30; and in Westfield, \$1.08. The maximum net prices in the cities and towns named on June 13, 1913, were Holyoke, \$1; Middleborough, \$1.66; Wakefield, \$1.30, and Westfield, \$1 per thousand cubic feet. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 226 was, in Holyoke, \$0.996; in Middleborough, \$3.75; in Wakefield, \$1.48; in Westfield, \$0.888.

INSPECTION OF GAS AND GAS METERS.

Gas Inspection.

Following the statutory requirement that the gas shall be tested with a burner best adapted to it, which is at the same time suitable for domestic use, the Board has continued the use of the following burners in candle-power determinations: the Sugg's London Argand burner, sizes D, old style, and D and F, new style, with six or seven inch chimney, for coal gas, low candle-power water gas and mixed coal and water gases; the Sugg's table-top, eight-foot size, and Bray's "slit-union" jet, seven-foot size, open burners, for the higher candle-power water gases; a small, one-foot size, iron tip open burner for oil gases, and the von Schwarz "Perfection," one-half and three-quarters foot sizes, for acetylene gas.

Of the 821 inspections made during the year ending Dec. 31, 1913, including those of gas supplied by municipal plants, 189 were made by the chief inspector.

The following tables contain the data obtained by these examinations. For convenience of comparison the oil gas and acetylene gas companies are shown in separate tables. In the ammonia column, 1. — means that the gas did not contain as much as one grain of ammonia per hundred cubic feet.

Coal-gas Companies.

COMPANY.	Number of Inspec- tions made.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Adams,	10	18.28	20.6	16.9	15.99	1.—
Amesbury,	7	18.00	20.3	12.9	14.41	1.—
Amherst,	4	20.75	22.7	18.6	10.75	1.—
Arlington,	13	17.32	20.0	16.1	14.71	4.75
Athol,	6	19.52	20.8	18.3	8.02	1.—
Attleboro,	11	16.69	17.5	16.0	18.53	1.—
Beverly,	17	17.03	18.0	15.8	15.30	1.—
Blackstone,	3	18.30	18.9	17.9	11.23	1.—
Boston,	28	18.65	19.8	17.4	18.04	1.—
Brockton,	17	18.99	20.5	17.7	9.51	1.—
Cambridge,	21	17.59	18.8	16.5	17.49	1.—
Charlestown,	18	17.34	18.9	16.7	17.81	1.—
Citizens' (Nantucket),	2	16.10	16.5	15.7	14.65	1.—
Citizens' (Quincy),	18	17.77	20.7	16.3	18.58	1.—
Clinton,	11	18.99	24.7	14.8	13.75	1.—
Dedham,	17	17.33	18.6	16.2	17.13	1.—
East Boston,	40	17.22	18.6	15.8	17.74	1.—
Easthampton,	7	17.21	18.3	16.2	20.38	1.—
Fall River,	22	19.52	20.5	18.2	11.40	1.—
Fitchburg,	12	16.97	18.4	14.1	20.98	1.—
Frammingham,	14	19.26	20.3	18.3	9.34	1.—
Gardner,	8	18.36	23.1	13.8	9.12	1.—
Gloucester,	15	17.59	18.8	15.5	17.28	1.—
Greenfield,	9	18.12	21.4	16.6	10.45	1.—
Haverhill,	17	18.66	20.3	17.2	9.88	1.—
Holyoke, ¹	12	19.65	23.3	17.4	15.36	1.—
Ipswich,	6	21.95	24.8	19.8	5.65	1.—
Lawrence,	19	18.29	19.0	17.7	14.58	1.—
Leominster,	10	18.35	20.7	16.2	9.24	1.—
Lexington,	5	17.10	18.1	16.1	11.42	1.44
Lowell,	22	17.13	19.4	14.6	16.45	1.—
Lynn,	25	17.72	19.7	16.5	16.01	1.—
Malden,	22	17.23	19.2	15.8	25.40	1.—
Marlborough,	13	18.20	20.2	13.6	10.22	1.00
Middleborough, ¹	5	20.38	22.3	18.9	9.94	1.—
Milford,	14	16.88	18.7	14.5	23.74	1.—
Natick,	11	19.24	23.1	17.9	9.34	1.—
New Bedford,	17	17.36	18.9	15.6	18.89	1.—
Newburyport,	14	17.06	18.2	15.8	16.87	1.67
Newton,	17	18.03	19.2	16.8	17.01	1.—
North Adams,	10	18.17	19.6	16.5	18.08	1.94
Northampton,	11	17.73	19.0	15.9	15.94	1.—
North Attleborough,	11	16.65	17.6	16.0	17.27	3.09
Norwood,	15	16.75	17.5	15.6	18.36	1.—
Old Colony,	11	16.75	19.6	14.7	13.80	1.—
Otis (Ware),	3	16.60	17.1	16.1	16.06	4.03
Pittsfield,	10	18.87	20.8	17.9	13.86	1.—
Plymouth,	10	16.35	18.6	14.7	15.32	3.09
Salem,	16	17.42	18.4	16.5	14.40	1.—
Spencer,	8	19.39	22.1	17.3	12.20	1.—
Springfield,	19	17.39	18.1	16.8	23.63	1.—
Suburban (Revere),	21	17.01	18.4	15.6	27.14	1.—
Taunton,	18	16.69	17.5	15.2	23.09	1.12
Vineyard (Oak Bluffs),	2	15.25	15.5	15.0	15.10	1.—
Wakefield, ¹	12	17.12	20.1	13.1	12.14	7.79
Webster,	18	20.32	22.4	17.6	8.57	1.—
Westfield, ¹	11	17.65	18.8	16.3	22.95	1.—
Williamstown,	9	18.23	20.4	16.4	17.25	1.—
Woburn,	10	17.18	17.8	16.4	14.11	1.—
Worcester County,	8	18.70	21.2	16.6	8.74	1.—
Worcester,	18	17.82	18.8	16.6	18.03	1.59

¹ Municipal plants.

Oil Gas.

COMPANY.	Number of Inspections made.	Average Candle-power.
Edison of Brockton (at Stoughton),	3	37.07

Acetylene Gas.

Georgetown,	2	192.10
Hyannis,	2	190.65
Marion,	2	177.25
Vineyard Haven,	2	181.10

Deficient Candle-power.

[Legal standard, 16 minimum.]

COMPANY.	Total Number of In- spections.	Candle- power.	Date.
Amesbury,	7	12.9	Sept. 30
Beverly,	17	15.8	Dec. 11
Citizens' (Nantucket),	2	15.7	July 12
Clinton,	11	15.6	June 10
Clinton,	—	14.8	Sept. 18
East Boston,	40	15.9	Mar. 4
East Boston,	—	15.8	July 31
Fitchburg,	12	15.2	Jan. 24
Fitchburg,	—	14.1	May 27
Gardner,	8	15.7	Sept. 11
Gardner,	—	13.8	Oct. 8
Gloucester,	15	15.5	Sept. 25
Lowell,	22	14.6	Feb. 14
Lowell,	—	15.3	Nov. 5
Malden,	22	15.9	Feb. 7
Malden,	—	15.8	Apr. 1
Marlborough,	13	13.6	Feb. 5
Milford,	14	14.5	Jan. 16
Milford,	—	14.5	Jan. 30
New Bedford,	17	15.6	Feb. 13
Newburyport,	14	15.8	Mar. 27
Northampton,	11	15.9	Apr. 16
Norwood,	15	15.8	July 25
Norwood,	—	15.6	Oct. 31
Old Colony,	11	14.8	Feb. 14
Old Colony,	—	14.7	Dec. 12
Plymouth,	10	15.4	July 31
Plymouth,	—	14.7	Sept. 10
Plymouth,	—	14.9	Sept. 23
Suburban (Revere),	21	15.6	Apr. 8
Suburban (Revere),	—	15.9	Apr. 26
Taunton,	18	15.2	May 8
Vineyard (Oak Bluffs),	2	15.0	July 14
Vineyard (Oak Bluffs),	—	15.5	Oct. 31
Wakefield,	12	13.1	Oct. 22

Excess of Sulphur in Grains per 100 Cubic Feet.

[Legal maximum, 30 grains.]

COMPANY.	Total Number of In- spections.	Quantity (Grains).	Date.
Easthampton,	7	35.3	Oct. 10
Holyoke, ¹	12	56.3	Dec. 1
Malden,	22	30.6	Apr. 1
Malden,	—	37.5	Sept. 17
Malden,	—	31.0	Oct. 4
Malden,	—	30.2	Nov. 7
Milford,	14	35.5	Feb. 11
Milford,	—	32.8	Feb. 27
Milford,	—	37.0	Apr. 29
Springfield,	19	32.3	Feb. 20
Springfield,	—	30.6	Dec. 1
Springfield,	—	31.5	Dec. 18
Suburban (Revere),	21	33.9	Apr. 26
Suburban (Revere),	—	36.5	Aug. 14
Suburban (Revere),	—	31.7	Sept. 9
Suburban (Revere),	—	31.3	Sept. 30
Suburban (Revere),	—	32.5	Dec. 10
Taunton,	18	40.7	Mar. 25
Taunton,	—	37.8	Apr. 17
Westfield, ¹	11	33.6	July 16
Westfield, ¹	—	35.5	Aug. 20

Excess of Ammonia in Grains per 100 Cubic Feet.

[Legal maximum, 10 grains.]

Arlington,	13	24.6	June 3
North Attleborough,	11	10.4	Apr. 4
Wakefield, ¹	12	12.3	Apr. 3
Wakefield, ¹	—	11.2	May 15
Wakefield, ¹	—	15.9	June 6
Wakefield, ¹	—	13.2	Sept. 26

¹ Municipal plants.

Sulphuretted Hydrogen.

[Legal standard, none allowed.]

COMPANY.	Total Number of In- spections.	Date.
Amesbury,	7	Apr. 10
Athol,	6	Nov. 11
Athol,	—	Dec. 3
Beverly,	17	Jan. 17
Brockton,	17	Jan. 15
Brockton,	—	Apr. 17
Brockton,	—	June 24
Fitchburg,	12	Feb. 5
Framingham,	14	Mar. 5
Framingham,	—	Apr. 4
Framingham,	—	Apr. 16
Gardner,	8	Oct. 8
Gardner,	—	Nov. 18
Ipswich,	6	Nov. 25
Lowell,	22	Mar. 14
Natick,	11	Mar. 5
Northampton,	11	Mar. 18
Northampton,	—	Sept. 3
Norwood,	15	Feb. 18
Norwood,	—	Nov. 28
Norwood,	—	Dec. 8
Old Colony,	11	Oct. 3
Spencer,	8	Jan. 8
Spencer,	—	Nov. 23
Springfield,	19	May 16
Springfield,	—	Sept. 19
Springfield,	—	Oct. 21
Webster,	18	Feb. 6
Webster,	—	Feb. 28
Webster (Southbridge station),	—	July 31
Webster,	—	Sept. 26
Webster (Southbridge station),	—	Oct. 22
Webster,	—	Nov. 21
Webster,	—	Dec. 31
Webster (Southbridge station),	—	Dec. 31
Woburn,	10	Sept. 20
Worcester County,	8	Apr. 23

EUDIOMETRIC ANALYSES.

The following eudiometric analyses have been made during the year:—

Number.	COMPANY.	Date.	Candle-power.	Illuminants.	Marsh Gas.	Hydrogen.	Carbonic Oxide.	Nitrogen.	Oxygen.	Carbonic Acid.
179	Attleborough, . . .	Feb. 11	16.0	4.06	32.91	53.78	7.35	0.99	—	0.91
189	Boston,	Dec. 5	18.5	7.12	23.75	36.65	20.80	7.29	0.39	4.00
187	Boston,	Dec. 19	19.0	8.31	24.00	36.24	19.59	7.72	0.38	3.76
A 15	Brockton,	Dec. 5	17.7	11.07	15.23	35.04	33.42	2.24	0.34	2.66
186	Cambridge,	Dec. 5	17.8	6.38	29.81	46.51	12.02	3.28	0.22	1.78
188	Charlestown,	Dec. 24	16.9	4.17	34.44	50.31	6.60	3.67	—	0.81
194	Fall River,	Dec. 2	19.5	13.12	16.18	33.22	29.40	4.43	0.23	3.42
A 7	Fitchburg,	Feb. 5	17.3	6.02	26.37	45.43	18.06	1.56	—	2.56
183	Framingham,	Oct. 7	18.3	11.27	21.32	29.60	26.05	6.62	—	5.14
A 16	Gloucester,	Oct. 10	17.6	7.71	13.26	41.66	31.60	2.45	0.19	3.13
A 14	Haverhill,	Dec. 4	18.5	12.06	13.59	35.35	31.95	3.65	—	3.40
178	Lowell,	Apr. 29	18.4	7.92	28.63	41.30	15.83	3.29	—	3.03
191	Lowell,	May 17	17.6	7.42	28.63	41.24	14.28	5.75	—	2.68
192	Lynn,	Sept. 23	16.8	10.02	20.49	36.81	25.37	4.34	0.64	2.33
175	Marlborough,	Feb. 12	20.2	13.50	19.07	34.54	27.40	1.22	—	4.27
185	Middleboro,	May 7	18.9	14.93	20.37	30.21	24.78	4.80	—	4.91
176	Milford,	Feb. 11	17.0	5.24	32.75	53.58	6.85	0.37	—	1.21
A 11	New Bedford,	Sept. 23	16.8	5.90	24.72	38.08	22.41	5.30	0.45	3.14
190	Newburyport,	Dec. 11	16.9	4.68	35.06	52.04	6.75	0.61	—	0.86
A 9	Newburyport,	Mar. 5	16.5	4.08	36.49	51.15	6.78	0.55	0.18	0.77
177	Northampton,	Apr. 16	—	6.32	27.65	39.80	20.73	1.50	—	4.00
180	Northampton,	May 2	—	8.52	26.06	41.48	18.54	1.84	—	3.56
181	Northampton,	May 2	18.6	8.84	25.57	41.10	19.04	1.81	—	3.64
184	Norwood,	May 15	17.4	4.13	36.50	51.71	5.61	1.08	—	0.97
A 8	Old Colony,	Mar. 7	17.6	10.91	18.68	34.87	26.76	2.42	0.03	6.33
A 12	Taunton,	Sept. 23	16.9	3.71	38.82	46.49	7.27	1.99	0.23	1.49
193	Wakefield,	Dec. 23	16.4	9.68	24.12	39.96	15.99	7.93	—	2.32

No. 175 was a sample taken soon after the Marlborough company discontinued manufacture and obtained gas, under high pressure, from the West Boston Gas Company. No. 177

was of gas delivered to a consumer, and was taken in the course of investigating a complaint; Nos. 180 and 181 were taken in continuation of this investigation, No. 180 being taken at the extreme end of the high pressure distribution system and No. 181 an hour later at the official photometer station. All the other samples were taken in the course of routine inspections.

CALORIFIC TESTS.

The calorific value of the gas supplied by the Boston Consolidated Gas Company to the Board's laboratory on Hawley Street was found, on December 5, to be 620.5 B. T. U. This gas appears as sample No. 189 in the table of eudiometric analyses. On December 24 a series of tests was made of the Charlestown Gas and Electric Company's gas at the photometer room in the Warren Bank building, Charlestown. The average of five tests gave 625.5 B. T. U. A sample of gas taken at the same time was analyzed and appears in the table of analyses as No. 188. At the Lowell Gas Light Company's photometric station is installed permanently a Junker's calorimeter; the calorific value as determined by this instrument April 29 was found to be 638.4 B. T. U. The analysis is numbered 178 in the table of analyses.

A study of the inspections of the companies made during the five years from 1909 to 1913, inclusive, shows the following facts:—

	1909.	1910.	1911.	1912.	1913.
Number of inspections made,	929	890	899	876	821
Number of companies subject to inspection,	68	68	68	68	66
Number of companies showing deficiency in candle-power,	15	25	19	20	22
Highest candle-power, not including oil-gas and acetylene-gas companies,	26.9	27.7	28.4	24.4	24.8
Lowest candle-power, not including oil-gas and acetylene-gas companies,	12.8	10.6	12.9	11.7	12.9
Average candle-power, not including oil-gas and acetylene-gas companies,	18.30	18.00	18.26	18.46	17.96
Average candle-powers:—					
Coal gas, 13 companies,	17.11	16.89	16.88	17.04	16.86
Water gas, 21 companies,	20.66	20.18	20.00	19.62	19.00
Mixed coal and water gas, 27 companies,	18.23	17.89	17.99	18.34	17.66
Number of companies showing sulphuretted hydrogen,	15	14	22	22	18
Number of companies showing excess of sulphur,	—	1	7	13	8
First six months,	20	—	—	—	—
Second six months,	2	—	—	—	—

	1909.	1910.	1911.	1912.	1913.
Number of companies showing excess of ammonia,	6	3	6	7	3
Largest amount of sulphur,	31.3	32.6	48.2	58.0	56.3
Smallest amount of sulphur,	3.0	3.2	4.5	3.6	3.0
Average amount of sulphur,	13.86	13.92	14.26	15.35	15.17
First six months,	14.75	—	—	—	—
Second six months,	13.48	—	—	—	—
Largest amount of ammonia,	16.3	19.2	19.2	20.6	24.6
Smallest amount of ammonia,	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia,	1.—	1.17	1.20	1.28	1.17
Oil-gas companies: —					
Highest candle-power,	46.8	45.2	39.6	46.0	40.9
Lowest candle-power,	19.8	18.0	32.5	31.5	34.3
Average candle-power,	29.33	20.94	30.79	37.77	37.07
Number showing sulphuretted hydrogen,	2	3	2	—	—

Gas Meter Inspection.

From Nov. 30, 1912, to Nov. 30, 1913, inclusive, there were 88,279 meters inspected, including 28,442 prepayment meters, as compared with 90,791 during the preceding twelve months. Meters which pass inspection are stamped with a brass badge and a wax seal, which give the inspection number and date. These are so placed that the rate of registration cannot be changed unless both are mutilated. Whenever meters are opened for any purpose they must be again tested and sealed before being placed in use by the company. Of the meters examined in the year ending Nov. 30, 1913, 359 were known as complaint meters, the others being new or recently repaired. The following table exhibits a comparison of the number inspected annually during five years: —

	1909.	1910.	1911.	1912.	1913.
Complaint meters,	415	328	457	446	359
Total number,	73,994	82,643	86,730	90,791	88,279

Four meter provers and 6 experimental wet meters for photometric use were calibrated during the year.

COMPLAINT METERS.

Of complaint meters, 359 were inspected during the year ending Nov. 30, 1913, as compared with 446 in the preceding year ending Nov. 30, 1912. Of these, 7 would pass gas but would not register. The average error of the remaining 352 meters was 1.14 per cent. fast; 129, or 36.65 per cent., were fast, the average error being 4.30 per cent.; 28, or 7.95 per cent., were

slow, the average error being 7.07 per cent.; 195, or 55.40 per cent., were correct within the legal limits, being no more than 2 per cent. fast or slow.

Of the fast meters, 103 registered between 2 and 5 per cent., 23 between 5 and 10 per cent., 2 between 10 and 15 per cent. fast. Of the slow meters, 19 registered between 2 and 5 per cent.; 6 between 5 and 10 per cent.; 1 was 15 per cent.; 1, 16 per cent. and 1, 55 per cent. slow.

A more detailed statement of the meter-testing work appears in the following financial statement for the year ending Nov. 30, 1912: —

NUMBER OF EACH SIZE, AND FEES FOR TESTING METERS.

Number.	Size.		Fees.
24,446,	3 lights,	} at 25 cents, . . .	\$20,578 00
57,866,	5 lights,		
3,571,	10 lights,		
1,205,	20 lights,	} at 30 cents, . . .	1,699 20
561,	30 lights,		
25,	45 lights,		
247,	50 lights,		
55,	60 lights,	} at 50 cents, . . .	98 00
69,	80 lights,		
127,	100 lights,		
41,	150 lights, at 90 cents, . . .		36 90
27,	200 lights, at \$1.25, . . .		33 75
10,	250 lights, at \$1.50, . . .		15 00
22,	300 lights, at \$1.70, . . .		37 40
1,	400 lights, at \$2.00, . . .		2 00
6,	500 lights, at \$2.50, . . .		15 00
			<hr/>
			\$22,515 25
6,	photometer meters, at \$2, . . .		12 00
1,	2-foot meter prover, at \$5, . . .		5 00
3,	5-foot meter provers, at \$6.50, . . .		19 50
			<hr/>
			\$22,551 75
88,289			

OPERATING ACCOUNTS.

Income, 88,279 meters, 6 photometer meters and 4 meter provers, . . .	\$22,551 75
Expenses, including salaries of gas and gas meter inspectors, . . .	14,890 88
	<hr/>
Balance,	\$7,660 87

CASH ACCOUNT.

Received for meters, etc., tested,	\$22,551 00
Fees advanced for 5 meters not tested,	1 25
Received for interest on bank balances,	8 53
	<hr/>
	\$22,560 78
Paid treasurer: —	
December, 1912,	\$1,449 20
January, 1913,	1,689 30
February, 1913,	1,384 50
March, 1913,	1,836 60
April, 1913,	2,125 35
May, 1913,	2,554 30
June, 1913,	1,962 26
July, 1913,	1,841 10
August, 1913,	2,403 47
September, 1913,	1,466 35
October, 1913,	2,304 40
November, 1913,	1,543 95
	<hr/>
	\$22,560 78

TESTING OF ELECTRIC METERS.

The testing of electric meters upon the request of customers or companies, under authority of sections 36 and 37 of chapter 121 of the Revised Laws, has been continued with the same regulations and the same expert assistance as heretofore. The following table exhibits a comparison of the number inspected during the years that the law has been in force:—

1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	1910.	1911.	1912.	1913.
6 ¹	8	29	67	50	36	29 ²	35	42	33	52	39	28

¹ For six months.

² To November 30.

The results of the inspections during the year ending Nov. 30, 1913, are shown in the following table:—

IN- SPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
438, . . .	5	3.3	—	1.9	—	1.7	—
442, . . .	5	1.2	—	—	.5	.7	—
443, . . .	5	3.9	—	.3	—	1.3	—
450, . . .	5	— ¹	— ¹	1.7	—	1.6	—
454, . . .	5	—	4.9	—	1.7	—	.3
445, . . .	7½	—	.7	—	1.5	—	.9
430, . . .	10	—	1.2	—	1.2	—	1.5
444, . . .	15	1.0	—	1.5	—	.9	—
451, . . .	15	.7	—	1.6	—	.5	—
452, . . .	15	2.8	—	1.8	—	1.2	—
436, . . .	25	—	.5	1.3	—	1.4	—
441, . . .	25	.4	—	.1	—	.1	—
456, . . .	25	—	1.1	—	.8	—	.8
429, . . .	50	—	.4	.2	—	—	1.0
449, . . .	50	—	1.2	—	1.2	—	.3
453, . . .	80	2.8 ²	—	—	—	1.7	—
455, . . .	100	3.2	—	.6	—	— ³	—
431, . . .	150	— ⁴	— ⁴	— ⁴	— ⁴	—	5.5
437, . . .	150	— ⁵	—	—	5.5	—	—
439, . . .	150	—	3.0	—	4.8	— ³	— ³
440, . . .	200	18.4	—	16.6	—	— ³	— ³
446, . . .	450	—	.7	—	.8	—	2.1
432, . . .	600	— ⁴	— ⁴	— ⁴	— ⁴	.4	—
433, . . .	1,200	— ⁴	— ⁴	— ⁴	— ⁴	4.0	—
434, . . .	2,000	— ⁴	— ⁴	— ⁴	— ⁴	1.2	—
435, . . .	2,000	— ⁴	— ⁴	— ⁴	— ⁴	3.8	—
447, . . .	2,000	— ⁶	— ⁶	— ⁶	— ⁶	—	2.8
448, . . .	2,000	— ⁶	— ⁶	— ⁶	— ⁶	—	1.7

¹ Correct.

² Light load about 15 per cent.; heavy load about 60 per cent.

³ Not obtainable.

⁴ Power meter, tested under running conditions.

⁵ Demand indicator.

⁶ Tested with customer's regular load.

All fees received during the year from applicants for meters amounting to \$149.50, have been paid to the Treasurer of the Commonwealth. The services and expenses of the inspector for the year amounted to \$291.57, being \$142.07 above the amount received for fees. Inspections Nos. 439, 440 and 455 were made upon the request and at the initial expense of the companies.

VIOLATIONS OF LAW.

The following cases of violations of the statutes have occurred since the last annual report: American Woolen Company, Chase & Whitaker (Shirley), Buzzards Bay Electric Company, Cape Light, Heat and Power Company, Hatfield Gas Company, Vineyard Haven Gas and Electric Light Company, Vineyard Lighting Company, and the municipalities of Holden, Holyoke, Princeton and Westfield, in neglecting to make their annual returns to the Board within the time required by law; by the Plymouth Gas Light Company and the Vineyard Lighting Company, in distributing gas with an illuminating power of less than 16 standard English candles; by Suburban Gas and Electric Company in distributing gas containing more than 30 grains of sulphur.

ACCIDENTS.

The abstracts of accidents caused by the gas or electricity manufactured or supplied by companies, persons and municipalities engaged in the manufacture and sale of gas or electricity for light or fuel, whereby employees or other persons have been injured, killed or rendered insensible, will be found in Appendix G. Of those caused by gas, 162 were fatal and 211 non-fatal; 71 of the fatal appear to have been suicides and 45 of the non-fatal were apparently due to suicidal intent. Of the accidents caused by electricity, 28 were fatal and 84 non-fatal. Of the non-fatal accidents caused by gas, 11 were employees of the companies. Eight of the fatal electric accidents and 33 of the non-fatal cases were employees of the companies.

CASES PENDING BEFORE THE BOARD.

Appeal of the Ayer Electric Light Company from a decision of the board of selectmen of Ayer in favor of the Connecticut River Transmission Company.

Petition of selectmen of Framingham against the Framingham Gas, Fuel and Power Company for reduction in price of gas.

Petition of consumers against the Dedham and Hyde Park Gas and Electric Light Company for reduction in the price of gas.

Petition of the mayor of Northampton against the Northampton Gas Light Company for reduction in the price of gas.

Petition of the mayor of Northampton against the Northampton Electric Lighting Company for reduction in the price of electricity.

Petition of the mayor of Cambridge against the Cambridge Electric Light Company for reduction in the price of electricity.

Petition of the selectmen of Rockland against the Electric Light and Power Company of Abington and Rockland for reduction in the price of street lights.

Petition of consumers against the Lawrence Gas Company for a reduction in the price of gas.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of Palmer in favor of the Warren Power Company.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of Enfield in favor of the Connecticut River Transmission Company.

Petition of the Buzzards Bay Electric Company for authority to manufacture and sell gas in the town of Barnstable.

Petition of the Cambridge Electric Light Company for approval of an issue of new capital stock.

Petition of the Leominster Electric Light and Power Company for approval of an issue of new capital stock.

Petition of the Leominster Gas Light Company for approval of an issue of new capital stock.

Petition of the North Adams Gas Light Company for approval of an issue of new capital stock.

Appeal of the United Electric Light Company from a decision of the selectmen of West Springfield in favor of the Warren Power Company.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of Ludlow in favor of the Warren Power Company.

Appeal of the Ludlow Manufacturing Company from a de-

cision of the selectmen of Ludlow in favor of the Warren Power Company.

Appeal of the Ware Electric Company from a decision of the selectmen of Ware in favor of the Connecticut River Transmission Company.

Appeal of the Worcester Suburban Electric Company from a decision of the selectmen of Millbury in favor of the Connecticut River Transmission Company.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of North Brookfield in favor of the Connecticut River Transmission Company.

Petition of the Clinton Gas Light Company for approval of an issue of new capital stock.

Appeal of the Buzzards Bay Electric Company from a decision of the selectmen of Barnstable in favor of Louis Arenoski.

Petition of the selectmen of Leominster for approval of certain regulations relative to electric circuits.

Appeal of the Adams Gas Light Company from a decision of the selectmen of Adams in favor of the Connecticut River Transmission Company.

Appeal of the Spencer Gas Company from a decision of the selectmen of Spencer in favor of the Connecticut River Transmission Company.

Petition of the Blackstone Electric Light Company for approval of an issue of new capital stock.

Petition of the New Bedford Gas and Edison Light Company for authority to extend its pipes into the town of Acushnet.

Appeal of the Ludlow Manufacturing Company from a decision of the selectmen of Ludlow in favor of the Warren Power Company.

Petition of the Buzzards Bay Electric Company for authority to carry on its business in the towns of Yarmouth, Dennis, Harwich and Chatham.

Petition of the West Boston Gas Company for approval of an issue of new capital stock.

Petition of the mayor of Northampton against the Northampton Electric Lighting Company for a reduction in the price of electricity.

Petition of the mayor of Fall River against the Fall River Gas Works Company for a reduction in the price of gas.

Petition of the Board of Trade and citizens of Quincy against the Quincy Electric Light and Power Company for a reduction in the price of electricity.

Petition of the Lawrence Gas Company for approval of an issue of new capital stock.

Petition of citizens of Taunton against the Taunton Municipal Light Department in regard to reduction in prices of electricity.

Petition of consumers against the Newburyport Gas and Electric Company for a reduction in the prices of gas and electricity.

Petition of the mayor and consumers against the Marlborough Electric Company for a reduction in the price of electricity.

Petition of the mayor of Marlborough and consumers against the Marlborough-Hudson Gas Company for a reduction in the price of gas.

Petition of the selectmen of Hudson against the Marlborough-Hudson Gas Company for a reduction in the price of gas.

Petition of the selectmen and consumers in Northborough against the Marlborough Electric Company for a reduction in the price of electricity.

Petition of the Ware Electric Company for approval of an issue of new capital stock.

Petition of the Marlborough-Hudson Gas Company for approval of an issue of new capital stock.

Petition of the Norwood Gas Company for approval of an issue of new capital stock.

Petition of the Agawam Electric Company for approval of an issue of new capital stock.

Petition of the Edison Electric Illuminating Company of Brockton for approval of an issue of new capital stock.

Petition of the Fall River Gas Works Company for approval of an issue of new capital stock.

Appeal of the Edison Electric Illuminating Company of Boston from a decision of the board of aldermen of Chelsea in favor of A. G. Walton & Co., Incorporated.

Petitions of the Citizens' Gas Light Company of Quincy for approval of an issue of new capital stock.

Petition of the Old Colony Gas Company for approval of an issue of new capital stock.

Petition of the Electric Light and Power Company of Abington and Rockland for approval of an issue of new capital stock.

Appeal of the Marlborough Electric Company from a decision of the selectmen of Berlin in favor of the Connecticut River Transmission Company.

Appeal of the Marlborough Electric Company from a decision of the selectmen of Bolton in favor of the Connecticut River Transmission Company.

Petition of the Haverhill Gas Light Company for approval of an issue of new capital stock.

Petition of the selectmen of Southborough against the Marlborough Electric Company for a reduction in the price of electricity.

Petition of the East Boston Gas Company for approval of an issue of new capital stock.

Petition of the Newton and Watertown Gas Light Company for approval of an issue of new capital stock.

Petition of the Municipal Light Department of Rowley for permission to sell electricity at less than cost.

Petition of the Haverhill Gas Light Company for permission to extend its pipes into Merrimac and Groveland.

Petition of the Buzzards Bay Electric Company for authority to extend its lines into Harwich and Mashpee.

Respectfully submitted,

FORREST E. BARKER,
MORRIS SCHAFF,
ALONZO R. WEED,

Gas and Electric Light Commissioners.

APPENDICES.

APPENDIX A.—OFFICERS OF COMPANIES.

In accordance with the provisions of section 7 of chapter 121 of the Revised Laws, as amended by chapter 293 of the Acts of 1911, the Board herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or heat from the returns made as of June 30, 1913:—

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, F. S. Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, Wm. T. Crawford, Dedham, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. John W. Hallowell, Milton, Mass. Lot Phillips, West Hanover, Mass. A. Stuart Pratt, West Newton, Mass. Frederick S. Pratt, West Newton, Mass. Dwight P. Robinson, Newton, Mass. James W. Spence, Rockland, Mass. Charles P. Wallace, Brookline, Mass.

ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Vice-President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Arthur E. Childs, Harrisville, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. C. N. Burnell, Winthrop, Mass.

AMERICAN WOOLEN COMPANY.

PRINCIPAL OFFICERS.

President, William M. Wood, Andover, Mass. *Vice-President*, Frederick Ayer, Beverly, Mass. *Treasurer and Clerk*, William H. Dwelly, Jr., Boston, Mass.

DIRECTORS.

William M. Wood, Andover, Mass. Frederick Ayer, Beverly, Mass. John Hogg, Boston, Mass. George E. Bullard, Boston, Mass. Andrew G. Pierce, Jr., New Bedford, Mass. Francis W. Kittridge, Boston, Mass. Geo. W. Davis, Tenafly, N. J. George L. Shepley, Providence, R. I. William H. Dwelly, Jr., Boston, Mass.

AMESBURY ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, J. F. Spalding, Salisbury, Mass. *Treasurer*, B. F. Sargent, Amesbury, Mass. *Assistant Treasurer*, C. R. Adams, Boston, Mass. *Clerk*, E. C. Mason, Boston, Mass.

DIRECTORS.

J. F. Spalding, Salisbury, Mass. B. F. Sargent, Amesbury, Mass. H. A. Sawyer, Amesbury, Mass. Geo. E. Collins, Amesbury, Mass. John Currier, Amesbury, Mass. A. C. Webster, Amesbury, Mass. E. H. Mather, Boston, Mass. Bowen Tufts, Boston, Mass. C. D. Parker, Boston, Mass. E. L. Bennett, Boston, Mass. E. C. Mason, Boston, Mass.

AMESBURY AND SALISBURY GAS COMPANY.

PRINCIPAL OFFICERS.

Treasurer and Clerk, John Cashman, Haverhill, Mass.

DIRECTORS.

John Cashman, Haverhill, Mass. Daniel Cashman, Haverhill, Mass.

AMHERST GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Treasurer*, Lester E. Flint, Boston, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Boston, Mass. Henry S. Thompson, Concord, Mass. David Barry, Newtonville, Mass. J. W. Stevens, Greenfield, Mass.

ARLINGTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Vice-President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Arthur E. Childs, Harrisville, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. C. N. Burnell, Winthrop, Mass.

ATHOL GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Alonzo P. Weeks, Winchester, Mass. Elihu G. Loomis, Bedford, Mass. Bowen Tufts, West Medford, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Bedford, Mass. M. Bernard Webber, Bedford, Mass.

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

PRINCIPAL OFFICERS.

President, Everett S. Capron, Attleborough, Mass. *Vice-President and Clerk*, William J. Luther, Attleborough, Mass. *Treasurer*, Albert W. Sturdy, Attleborough, Mass.

DIRECTORS.

Everett S. Capron, Attleborough, Mass. Albert W. Sturdy, Attleborough, Mass. Clarence L. Watson, Attleborough, Mass. James E. Blake, Attleborough, Mass. Harold E. Sweet, Attleborough, Mass. Frederick G. Mason, Attleborough, Mass. William J. Luther, Attleborough, Mass.

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Frank J. Fahey, Andover, Mass. James R. Nicholson, Boston, Mass.

AYER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Vice-President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Arthur E. Childs, Harrisville, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. C. N. Burnell, Winthrop, Mass.

BERNARDSTON ACETYLENE LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John W. Chapin, Bernardston, Mass. *Vice-President and Clerk*, E. C. Eames, Los Angeles, Cal. *Treasurer*, F. W. Jennings, South Framingham, Mass.

DIRECTORS.

John W. Chapin, Bernardston, Mass. John E. Davis, Bernardston, Mass. R. J. Boynton, Framingham, Mass. E. C. Eames, Los Angeles, Cal. F. W. Jennings, South Framingham, Mass.

BEVERLY GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Sidney W. Winslow, Orleans, Mass. *Treasurer and Clerk*, Andrew W. Rogers, Beverly, Mass.

DIRECTORS.

Sidney W. Winslow, Orleans, Mass. Sidney W. Winslow, Jr., Beverly, Mass. Herbert F. Winslow, Beverly, Mass. Andrew W. Rogers, Beverly, Mass. Charles R. Prichard, Beverly, Mass. Charles F. Prichard, Lynn, Mass.

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Bowen Tufts, West Medford, Mass. Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Merton E. Grush, West Medford, Mass. Edward L. Bennett, Cambridge, Mass.

BLOCK PLANT ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Sanford E. Boyden, Boston, Mass. *Treasurer*, M. J. Lyons, Boston, Mass. *Clerk*, Chas. H. Adams, Melrose, Mass.

DIRECTORS.

S. E. Boyden, Boston, Mass. Chas. H. Adams, Melrose, Mass. M. J. Lyons, Boston, Mass.

BOSTON CONSOLIDATED GAS COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *First Vice-President*, W. A. Wood, Boston, Mass. *Second Vice-President and Secretary*, E. N. Wrightington, Brookline, Mass. *Treasurer*, Robert Grant, Needham, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Edward Page, Newtonville, Mass. *Chairman Executive Committee*, Robert Winsor, Weston, Mass.

DIRECTORS.

Chas. F. Adams, 2d, Boston, Mass. S. Reed Anthony, Boston, Mass. Walter C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. Joseph B. Russell, Boston, Mass. Chas. G. Smith, Brookline, Mass. Frederic E. Snow, Boston, Mass. Chas. A. Stone, Newton, Mass. Wm. S. Spaulding, Boston, Mass. J. N. Spear, Boston, Mass. C. Minot Weld, Readville, Mass. Robert Winsor, Weston, Mass.

BROCKTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Marcus Beebe, Boston, Mass. *Vice-President and Clerk*, Chas. F. Prichard, Lynn, Mass. *Treasurer*, Micajah P. Clough, Boston, Mass.

DIRECTORS.

Marcus Beebe, Boston, Mass. M. P. Clough, Boston, Mass. C. F. Prichard, Lynn, Mass. C. S. Purinton, Boston, Mass. J. S. Bartlett, Boston, Mass. B. N. Johnson, Boston, Mass.

BUZZARDS BAY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Allen A. Brown, Boston, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Eugene Carpenter, Oak Bluffs, Mass.

DIRECTORS.

Allen A. Brown, Boston, Mass. Arthur K. Brown, Boston, Mass. Eugene Carpenter, Oak Bluffs, Mass.

CAMBRIDGE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, J. Henry Russell, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. J. Henry Russell, Cambridge, Mass. Gustavus Goepper, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. Alfred Bowditch, Boston, Mass. William Blodget, Chestnut Hill, Mass.

CAMBRIDGE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert M. Barnes, Cambridge, Mass. *Acting Treasurer*, Vinton W. Mason, Jamaica Plain, Mass. *Clerk*, Karl S. Barnes, Cambridge, Mass.

DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. Henry Endicott, Cambridge, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. Albert M. Barnes, Cambridge, Mass.

CAPE LIGHT, HEAT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, R. J. Boynton, South Framingham, Mass. *Treasurer*, F. W. Jennings, South Framingham, Mass. *Clerk*, John D. Adams, Provincetown, Mass.

DIRECTORS.

R. J. Boynton, South Framingham, Mass. F. W. Jennings, South Framingham, Mass. John D. Adams, Provincetown, Mass. William C. Halstead, Providence, R. I.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Bedford, Mass. Bowen Tufts, West Medford, Mass. Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Merton E. Grush, West Medford, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, G. H. Turner, Charlemont, Mass. *Treasurer and Clerk*, W. T. Turner, Charlemont, Mass.

DIRECTORS.

G. H. Turner, Charlemont, Mass. W. T. Turner, Charlemont, Mass. W. W. Clark, Charlemont, Mass.

CHARLESTOWN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Frank J. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Charles F. Byam, Charlestown, Mass. Frank D. Brown, Lexington, Mass. Frank M. Sawtell, Malden, Mass. James W. Austin, Dover, Mass.

CHESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Clara M. Gardner, Chester, Mass. *Vice-President*, Frank E. Bidwell, Springfield, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

DIRECTORS.

Clara M. Gardner, Chester, Mass. Frank E. Bidwell, Springfield, Mass. E. LeRoy Gardner, Chester, Mass.

CHICOPEE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Herbert A. Gidney, Malden, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Edward M. Bradley, New Haven, Conn.

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

PRINCIPAL OFFICERS.

President, John S. Granard, Nantucket, Mass. *Treasurer and Clerk*, George C. Rule, Nantucket, Mass.

DIRECTORS.

John S. Granard, Nantucket, Mass. Franklin Folger, Nantucket, Mass. George C. Rule, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. John C. Ring, Nantucket, Mass. Sidney Chase, Boston, Mass. Roland B. Hussey, Nantucket, Mass. Alanson S. Barney, Nantucket, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, H. C. French, West Newton, Mass. *Clerk*, Edward, Page, Newtonville, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, Newtonville, Mass. Clarence E. Burgin, Quincy, Mass. Russell A. Sears, Quincy, Mass. Robert Grant, Needham, Mass. Edward Page, Newtonville, Mass.

CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Vice-President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Arthur E. Childs, Harrisville, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. C. Frank Whittemore, Cambridge, Mass.

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Frank J. Fahey, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Frank J. Fahey, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Jas. R. Nicholson, Brookline, Mass.

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John B. Packard, Conway, Mass. *Treasurer and Clerk*, Fred A. Delabarre, Conway, Mass.

DIRECTORS.

John B. Packard, Conway, Mass. Arthur P. Delabarre, Conway, Mass. Fred A. Delabarre, Conway, Mass. Emery Brown, Conway, Mass. Edwin T. Cook, Conway, Mass.

EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, J. Walter Andrews, Sharon, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Edward Page, Newtonville, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. George W. Moses, Brookline, Mass. N. W. Gifford, East Boston, Mass. W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Needham, Mass.

EASTHAMPTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Henry S. Thompson, Concord, Mass. *Treasurer*, Lester E. Flint, Boston, Mass. *Assistant Treasurer* and *Clerk*, John N. Lyman, Easthampton, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Henry S. Thompson, Concord, Mass. Lester E. Flint, Boston, Mass. Charles W. Hazelton, Turners Falls, Mass. Joseph W. Stevens, Greenfield, Mass. Horace L. Clark, Easthampton, Mass. Charles H. Johnson, Easthampton, Mass. Winslow H. Edwards, Easthampton, Mass. John N. Lyman, Easthampton, Mass.

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

PRINCIPAL OFFICERS.

President, Charles L. Edgar, Brookline, Mass. *Vice-President*, Walter C. Baylies, Taunton, Mass. *Treasurer*, Thomas K. Cummins, Milton, Mass. *Clerk*, J. Otis Wardwell, Haverhill, Mass.

DIRECTORS.

Charles F. Adams, 2d, Concord, Mass. Oliver Ames, North Easton, Mass. C. W. Amory, Boston, Mass. Walter C. Baylies, Taunton, Mass. Everett W. Burdett, Boston, Mass. I. Tucker Burr, Milton, Mass. T. K. Cummins, Milton, Mass. Charles L. Edgar, Brookline, Mass. George R. Jewett, Salem, Mass. Robert Saltonstall, Readville, Mass. Eugene V. R. Thayer, Lancaster, Mass. C. Minot Weld, Milton, Mass.

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

PRINCIPAL OFFICERS.

President, Frederick B. Howard, Brockton, Mass. *Vice-President*, A. Stuart Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Frederick B. Howard, Brockton, Mass. Frederick S. Pratt, West Newton, Mass. Charles A. Purinton, Lynn, Mass. Russell Robb, Concord, Mass.

FALL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert F. Dow, Fall River, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and Clerk*, Owen Durfee, Fall River, Mass.

DIRECTORS.

E. L. Anthony, Fall River, Mass. G. A. Ballard, Fall River, Mass. J. C. Borden, Fall River, Mass. Spencer Borden, Jr., Fall River, Mass. Philip Cabot, Boston, Mass. F. O. Dodge, Fall River, Mass. Albert F. Dow, Fall River, Mass. R. S. Goff, Fall River, Mass. Robert S. Hale, Boston, Mass. O. S. Howes, Fall River, Mass. J. E. Osborn, Fall River, Mass.

FALL RIVER GAS WORKS COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-President*, George P. Brown, Fall River, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, Sidney E. Baker, Fall River, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Philip Dexter, Boston, Mass. Alfred D. Foster, Milton, Mass. George C. Lee, Westwood, Mass. Charles F. Prichard, Lynn, Mass. Russell Robb, Concord, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Edward R. Utley, Newton, Mass. Edwin S. Webster, Newton, Mass.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. E. Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Malden, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Horace P. Wood, Boston, Mass. H. I. Wallace, Fitchburg, Mass. C. E. Ware, Fitchburg, Mass. Philip Cabot, Boston, Mass. Bernon E. Helme, Kingston, R. I. S. A. York, New Haven, Conn. E. M. Bradley, New Haven, Conn. Winthrop Coffin, Boston, Mass. Oakes Ames, Milton, Mass. H. C. Warren, New Haven, Conn. C. H. Tenney, Hartford, Conn. A. B. Tenney, Lexington, Mass. D. E. Manson, Brookline, Mass.

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, F. J. Fahey, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. F. J. Fahey, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass.

FRANKLIN ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Joseph F. Bartlett, Turners Falls, Mass. *Treasurer and Clerk*, F. C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

Joseph F. Bartlett, Turners Falls, Mass. Charles W. Hazelton, Montague City, Mass. Charles W. Schuler, Montague City, Mass. H. S. Thompson, Boston, Mass. F. C. Abercrombie, Turners Falls, Mass.

GARDNER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, William W. Brooks, Brookline, Mass.

DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. E. L. West, Worcester Mass. Philip Young, Boston, Mass. Francis S. Whittemore, Gardner, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John A. Dunn, Gardner, Mass. *Treasurer*, James A. Stiles, Gardner, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

John A. Dunn, Gardner, Mass. James A. Stiles, Gardner, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, West Medford, Mass. Paul B. Webber, Bedford, Mass. Harold B. Lamont, West Medford, Mass. Louis A. Greenwood, Gardner, Mass. M. M. Favor, Gardner, Mass. Frank J. Pierce, Gardner, Mass. George A. Dunn, Gardner, Mass. Edward C. Mason, Bedford, Mass.

GEORGETOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, B. M. Warner, Hatfield, Mass. *Treasurer*, M. J. Ryan, Hatfield, Mass. *Clerk*, W. A. Davenport, Greenfield, Mass.

DIRECTORS.

B. M. Warner, Hatfield, Mass. M. J. Ryan, Hatfield, Mass. W. A. Davenport, Greenfield, Mass.

GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William H. Jordan, Gloucester, Mass. *Vice-President*, Fred A. Barker, Gloucester, Mass. *Treasurer and Clerk*, Charles F. Prichard, Lynn, Mass.

DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred A. Barker, Gloucester, Mass.
Charles F. Prichard, Lynn, Mass. M. P. Clough, Lynn, Mass. Robert C. Morse,
Boston, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Vice-President*, Arthur E. Childs,
Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Arthur E. Childs, Harrisville, N. H. Addis M.
Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. C. N.
Burnell, Winthrop, Mass.

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank Curtiss, Sheffield, Mass. *Treasurer*, Parley A. Russell, Great
Barrington, Mass. *Assistant Treasurer and Clerk*, Frank H. Wright, Great Bar-
rington, Mass.

DIRECTORS.

Frank Curtiss, Sheffield, Mass. Parley A. Russell, Great Barrington, Mass.
Frank H. Wright, Great Barrington, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, Philip Cabot,
Boston, Mass. *Treasurer*, George W. Lawrence, Greenfield, Mass. *Clerk*, Charles
H. Keith, Greenfield, Mass.

DIRECTORS.

Joseph W. Stevens, Greenfield, Mass. Charles C. Dyer, Greenfield, Mass.
Frank O. Wells, Greenfield, Mass. Philip Cabot, Boston, Mass. Wm. B. Allen,
Greenfield, Mass. Winthrop Coffin, Brookline, Mass. Geo. W. Lawrence, Green-
field, Mass.

GREENFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, W. L. Mason, Keene, N. H. *Treasurer*, George M. Rossman, Keene,
N. H. *Clerk*, Chas. N. Stoddard, Greenfield, Mass.

DIRECTORS.

W. L. Mason, Keene, N. H. George M. Rossman, Keene, N. H. O. E. Cain,
Keene, N. H. R. K. Safford, Springfield, Mass. C. N. Stoddard, Greenfield,
Mass.

HADLEY LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Elam S. Allen, Hadley, Mass. *Vice-President*, Orville W. Prouty, Northampton, Mass. *Treasurer and Clerk*, Frank H. Smith, Hadley, Mass.

DIRECTORS.

Elam S. Allen, Hadley, Mass. Orville W. Prouty, Northampton, Mass. Frank H. Smith, Hadley, Mass. R. J. Boynton, South Framingham, Mass. F. W. Jennings, South Framingham, Mass.

HARVARD GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Vice-President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Arthur E. Childs, Harrisville, N. H. Addis M. Whitney, Swampscott, Mass. C. Frank Whittemore, Cambridge, Mass. George F. Howland, Auburndale, Mass.

HATFIELD GAS COMPANY.

PRINCIPAL OFFICERS.

President, Daniel W. Wells, Hatfield, Mass. *Treasurer and Clerk*, M. J. Ryan, Hatfield, Mass.

DIRECTORS.

Daniel W. Wells, Hatfield, Mass. Benj. M. Warner, Hatfield, Mass. James L. Day, Hatfield, Mass. C. S. Shattuck, Hatfield, Mass. E. C. Eames, South Framingham, Mass. H. R. Picking, East Orange, N. J.

HAVERHILL ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Malden, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Oakes Ames, Milton, Mass. Philip Cabot, Boston, Mass.

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Philip Cabot, Boston, Mass. Lester E. Flint, Boston, Mass. Geo. W. Lawrence, Greenfield, Mass. Fred T. Ley, Springfield, Mass. Harold A. Ley, Springfield, Mass.

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DIRECTORS.

Daniel B. Fenn, Stockbridge, Mass. Charles E. Hull, Stockbridge, Mass. Allen T. Treadway, Stockbridge, Mass. Bernhard Hoffman, Stockbridge, Mass. Alexander Sedgewick, Stockbridge, Mass.

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SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Treasurer and Clerk*, Lester E. Flint, Boston, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Walter S. Burke, Cambridge, Mass. Lester E. Flint, Boston, Mass.

SUNDERLAND GAS COMPANY.

PRINCIPAL OFFICERS.

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C. F. Clark, Sunderland, Mass. H. G. Sanderson, Sunderland, Mass. F. O. Williams, Sunderland, Mass. M. H. Williams, Sunderland, Mass.

TAUNTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer and Clerk*, Walter T. Soper, Taunton, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

TYNGSBORO ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Lucius A. Derby, Lowell, Mass. *Vice-President*, Perry A. Flint, Tyngsboro, Mass. *Treasurer*, Albert A. Flint, Tyngsboro, Mass. *Clerk*, Chas. P. Littlehale, Tyngsboro, Mass.

DIRECTORS.

Lucius A. Derby, Lowell, Mass. Perry A. Flint, Tyngsboro, Mass. Chas. P. Littlehale, Tyngsboro, Mass. Albert A. Flint, Tyngsboro, Mass.

UNION ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, West Medford, Mass.

UNION LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, West Medford, Mass. Merton E. Grush, West Medford, Mass. Eugene P. Rowell, Plymouth, Mass. William S. Kimball, Foxboro, Mass. Edward C. Mason, Bedford, Mass.

UNITED ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Robert W. Day, Springfield, Mass. *Vice-President*, Henry J. Beebe, Springfield, Mass. *Treasurer and Clerk*, William A. Lincoln, Springfield, Mass.

DIRECTORS.

Robert W. Day, Springfield, Mass. William A. Lincoln, Springfield, Mass. George B. Holbrook, Springfield, Mass. Henry J. Beebe, Springfield, Mass. Robert O. Morris, Springfield, Mass. Andrew B. Wallace, Springfield, Mass. Alfred Leeds, Springfield, Mass.

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Allen A. Brown, Boston, Mass. *Treasurer and Clerk*, Eugene Carpenter, Oak Bluffs, Mass.

DIRECTORS.

Allen A. Brown, Boston, Mass. Arthur K. Brown, Boston, Mass. Eugene Carpenter, Oak Bluffs, Mass.

VINEYARD LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Allen A. Brown, Boston, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Eugene Carpenter, Oak Bluffs, Mass.

DIRECTORS.

Allen A. Brown, Boston, Mass. Arthur K. Brown, Boston, Mass. Eugene Carpenter, Oak Bluffs, Mass.

WARE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Bowen Tufts, West Medford, Mass. Chauncey D. Parker, Boston, Mass. Eugene P. Rowell, Plymouth, Mass. Edward C. Mason, Bedford, Mass. Henry K. Hyde, Ware, Mass.

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, W. T. Hurlburt, Webster, Mass. *Vice-President*, J. W. Dobbie, Webster, Mass. *Treasurer*, H. S. Shaw, Webster, Mass. *Clerk*, F. W. Johnson, Webster, Mass.

DIRECTORS.

J. W. Dobbie, Webster, Mass. N. T. Hurlburt, Webster, Mass. F. W. Johnson, Webster, Mass. L. E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. J. H. Platt, Olneyville, R. I. H. S. Shaw, Webster, Mass.

THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Bowen Tufts, West Medford, Mass. Paul B. Webber, Bedford, Mass. Elihu G. Loomis, Bedford, Mass. Alonzo P. Weeks, Arlington, Mass.

WEST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, F. J. Fahey, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. F. J. Fahey, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass.

WESTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles L. Edgar, Brookline, Mass. *Treasurer and Clerk*, Fred G. Havlin, Somerville, Mass.

DIRECTORS.

Charles L. Edgar, Brookline, Mass. Thomas K. Cummins, Milton, Mass. Fred G. Havlin, Somerville, Mass.

WEYMOUTH LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Arthur H. Wellman, Topsfield, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Arthur H. Wellman, Topsfield, Mass. Douglas M. Easton, Weymouth, Mass. Bowen Tufts, Medford, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Vincent Goldthwaite, Wellesley, Mass.

WILLIAMSTOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Vice-President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George E. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Arthur E. Childs, Harrisville, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. C. N. Burnell, Winthrop, Mass.

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Wm. M. Whitney, Winchendon, Mass. *Treasurer*, Frank W. Nourse, Winchendon, Mass. *Clerk*, Julia M. Jaseph, Winchendon, Mass.

DIRECTORS.

Wm. M. Whitney, Winchendon, Mass. Ada M. Whitney, Winchendon, Mass. B. D. Whitney, Winchendon, Mass.

WOBURN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. Livingston Cushing, Weston, Mass. David P. Kimball, Boston, Mass.

WORCESTER COUNTY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Vice-President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Arthur E. Childs, Harrisville, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. C. N. Burnell, Winthrop, Mass.

WORCESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Robert W. Rollins, Worcester, Mass. *Treasurer and Clerk*, Herbert H. Fairbanks, Worcester, Mass.

DIRECTORS.

R. W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. G. T. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. F. L. Coes, Worcester, Mass. C. E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. J. A. Denholm, Worcester, Mass. F. A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. W. E. Sibley, Worcester, Mass.

WORCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles D. Lamson, Worcester, Mass. *Treasurer and Clerk*, DeWitt Clinton, Worcester, Mass.

DIRECTORS.

Charles D. Lamson, Worcester, Mass. A. George Bullock, Worcester, Mass. Francis H. Dewey, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. Thomas B. Eaton, Worcester, Mass. George Crompton, Worcester, Mass.

WORCESTER SUBURBAN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, E. L. West, Worcester, Mass. *Treasurer*, Samuel C. Moore, Worcester, Mass. *Clerk*, Lester E. Flint, Boston, Mass.

DIRECTORS.

Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I. E. L. West, Worcester, Mass. Philip Cabot, Boston, Mass. Henry S. Thompson, Concord, Mass. Charles S. Davis, Plymouth, Mass. Lester E. Flint, Boston, Mass.

APPENDIX B — COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1913.

[From the returns made, as corrected by the Board.]

For localities supplied see pages 96 and 110.

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

ASSETS.	
Real estate,	\$30,579 74
Steam plant,	30,077 37
Electric plant,	47,259 24
Electric lines,	136,082 67
Transformers,	21,325 15
Meters,	31,845 79
Arc lamps,	2,168 63
Due for electricity,	13,988 78
Fuel on hand,	452 45
Incandescent lamps on hand,	2,020 00
Other materials on hand,	13,476 28
Motors on hand,	12,701 84
Fixtures, tools, etc., on hand,	768 83
Horses, wagons, automobiles, etc.,	4,665 51
Sundry accounts due the company,	7,948 55
Office furniture,	358 50
Cash on hand,	7,122 67
Notes receivable,	55 56
Interest prepaid,	650 00
Insurance,	1,671 70
Taxes prepaid,	41 47
Investments,	2,293 60
Total assets, as per books of the company,	<u>\$367,554 33</u>
LIABILITIES.	
Capital stock,	\$189,000 00
Bonds issued,	25,000 00
Notes payable,	55,000 00
Unpaid bills,	9,776 93
Deposits,	190 00
Premium on capital stock,	27,000 00
Interest accrued but not due,	312 50
Reserved fund,	1,571 53
Depreciation fund,	25,000 00
Amounts due from the company, not included above,	<u>3,588 00</u>
Total liabilities, as per books of the company,	\$336,438 96
Profit and loss balance,	31,115 37
	<u>\$367,554 33</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$2,752 55	
For current bought,	43,608 90	
distribution,	28,210 84	
management,	22,776 21	
taxes,	7,442 15	
incidentals,	2,535 77	
	<hr/>	
	\$107,326 42	
Income from sale of electricity,		\$128,232 69
other sources,		536 77
Balance to profit and loss,	21,443 04	
	<hr/>	<hr/>
	\$128,769 46	\$128,769 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$28,090 71
Balance of manufacturing account,		21,443 04
Interest received,		127 14
Rents,		162 40
Jobbing,		114 39
Interest paid,	\$3,194 49	
Dividends declared,	15,120 00	
Other items,	507 82	
Balance June 30, 1913,	31,115 37	
	<hr/>	<hr/>
	\$49,937 68	\$49,937 68

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$8,754 46
Machinery and manufacturing appliances (gas),	3,594 23
Street mains (gas),	24,135 37
Services (gas),	15,657 69
Meters (gas),	11,421 53
Due for gas,	2,151 71
Other gas materials on hand,	1,732 72
Gas fixtures, tools, etc., on hand,	1,084 11
Electric lines,	30,370 19
Transformers,	3,222 08
Meters (electric),	4,670 93
Arc lamps,	2,046 24
Due for electricity,	2,733 35
Carbons on hand,	35 28
Incandescent lamps on hand,	52 08
Motors on hand,	1,385 44
Electric fixtures, tools, etc., on hand,	1,547 02
Horses, wagons, automobiles, etc.,	227 50
Sundry accounts due the company,	817 24
Office furniture,	1,737 74
Cash on hand,	9,029 54
Investments,	1,000 00
Total assets, as per books of the company,	<hr/> \$127,406 45

LIABILITIES.	
Capital stock,	\$60,000 00
Notes payable,	31,400 00
Unpaid bills,	5,176 41
Deposits,	530 99
Unpaid dividends,	1,800 00
Premium on capital stock,	3,416 00
Amounts due from the company, not included above,	718 50

Total liabilities, as per books of the company,	\$103,041 90
Profit and loss balance,	24,364 55
	<hr/>
	\$127,406 45

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses (gas):			
For gas bought,	\$13,110 87		
distribution,	2,020 87		
management,	2,862 93		
taxes,	645 08		
incidentals,	225 74		
	<hr/>	\$18,865 49	
Operating expenses (electric):			
At station,	\$9 83		
For current bought,	7,428 05		
distribution,	2,757 43		
management,	3,221 00		
taxes,	697 21		
incidentals,	356 72		
	<hr/>	14,470 24	
Income from sale of gas,			\$22,285 14
sale of electric light and power,			28,056 69
Balance to profit and loss,			
Gas,		3,419 65	
Electric,		13,586 45	
		<hr/>	<hr/>
		\$50,341 83	\$50,341 83

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1912,			\$5,919 88
Balance of gas manufacturing account,			3,419 65
Balance of electric manufacturing account,			13,586 45
Interest received,			10 25
Rents,			219 00
Transferred from depreciation fund,			9,703 00
Transferred from surplus fund,			14,901 29
Other items of income,			2 00
Interest paid,	\$1,822 07		
Dividends declared,	7,200 00		
Depreciation,	14,149 04		
Other items,	225 86		
Balance June 30, 1913,	24,364 55		
	<hr/>	<hr/>	<hr/>
	\$47,761 52		\$47,761 52

ADAMS, U. S.

(Townsend.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$1,037 08		
For distribution, 126 43		
management, 72 00		
taxes, 34 69		
incidentals, 31 97		
	\$1,302 17	
Income from sale of light and power,		\$2,620 72
other sources,		16 45
Balance to profit and loss,	1,335 00	
	<u>\$2,637 17</u>	<u>\$2,637 17</u>

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$7,016 00		
For distribution, 2,946 28		
management, 1,768 00		
taxes, 519 40		
incidentals, 1,448 78		
	\$13,698 46	
Income from sale of light and power,		\$18,691 48
other sources,		30 00
Balance to profit and loss,	5,023 02	
	<u>\$18,721 48</u>	<u>\$18,721 48</u>

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$24,971 05
Steam plant,	49,995 08
Electric plant,	38,580 37
Electric lines,	52,394 37
Transformers,	9,057 54
Meters,	8,029 86
Arc lamps,	510 09
Due for electricity,	4,927 60
Fuel on hand,	757 82
Carbons on hand,	55 75
Incandescent lamps on hand,	54 20
Other materials on hand,	4,062 72
Motors on hand,	100 31
Fixtures, tools, etc., on hand,	356 64
Horses, wagons, automobiles, etc.,	992 31
Sundry accounts due the company,	4,005 36

Office furniture,	\$1,366 03
Cash on hand,	24,485 84
Notes receivable,	400 00
Insurance,	869 94
Interest prepaid,	234 17
Investments,	100 35

Total assets, as per books of the company, \$226,307 40

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	70,000 00
Notes payable,	40,000 00
Unpaid bills,	6,141 80
Deposits,	243 75
Interest accrued but not due,	681 89

Total liabilities, as per books of the company, \$202,067 44
Profit and loss balance, 24,239 96

\$226,307 40

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$15,090 33	
For current bought,	752 69	
distribution,	3,281 42	
management,	3,970 28	
taxes,	1,502 13	
incidentals,	1,812 46	
	\$26,409 31	
Income from sale of light and power,		\$46,229 00
other sources,		928 25
Balance to profit and loss,	20,747 94	
	\$47,157 25	\$47,157 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$23,451 52
Balance of manufacturing account,		20,747 94
Interest received,		668 18
Other items of income,		48 77
Interest paid,	\$4,152 83	
Dividends declared,	4,659 00	
Depreciation,	11,306 06	
Other items,	558 56	
Balance June 30, 1913,	24,239 96	
	\$44,916 41	\$44,916 41

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$6,725 16
Machinery and manufacturing appliances,	67,555 58
Street mains,	88,412 64

Meters,	\$10,202 41
Due for gas,	2,593 84
Gas coal on hand,	110 92
Coke on hand,	79 25
Enrichers on hand,	563 92
Purifying materials on hand,	150 00
Other materials on hand,	25 00
Stoves on hand,	435 60
Fixtures, tools, etc., on hand,	673 10
Sundry accounts due the company,	5,353 71
Office furniture,	412 97
Cash on hand,	1,049 96

Total assets, as per books of the company,	\$184,344 06
Profit and loss balance,	16,350 67

\$200,694 73

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	31,800 00
Deposits,	410 00
Interest accrued but not due,	625 00
Amounts due from the company, not included above,	47,859 73

Total liabilities, as per books of the company,	\$200,694 73
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$15,202 13	
For distribution,	834 50	
management,	4,292 06	
taxes,	1,454 60	
incidentals,	209 84	
	<hr/>	
	\$21,993 13	
Income from sale of gas,		\$25,353 35
other sources,		939 15
Balance to profit and loss,	4,299 37	
	<hr/>	
	\$26,292 50	\$26,292 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$9,112 06
Balance of manufacturing account,		4,299 37
Jobbing,		741 27
Interest paid,	\$4,697 21	
Depreciation,	1,200 00	
Worthless accounts prior to June 30, 1912,	24,583 64	
Other items,	22 52	
Balance June 30, 1913,		16,350 67
	<hr/>	<hr/>
	\$30,503 37	\$30,503 37

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$4,917 00
Machinery and manufacturing appliances (gas),	23,721 64
Street mains (gas),	40,418 92
Services (gas),	7,500 22
Meters (gas),	3,218 06
Due for gas,	1,334 29
Gas coal on hand,	173 44
Enrichers on hand,	133 05
Purifying materials on hand,	45 19
Other gas materials on hand,	2,827 73
Stoves on hand,	1,610 14
Gas fixtures on hand,	692 56
Real estate (electric),	11,603 28
Steam plant (electric),	29,459 40
Electric plant,	13,620 66
Electric lines,	109,757 22
Transformers,	13,793 22
Meters (electric),	14,471 35
Arc lamps,	1,600 00
Work in process,	58,983 58
Due for electricity,	6,319 67
Fuel on hand (electric),	1,085 42
Incandescent lamps on hand,	734 61
Other electric materials on hand,	24,367 05
Horses, wagons, automobiles, etc.,	6,978 12
Sundry accounts due the company,	12,369 10
Office furniture,	3,056 22
Cash on hand,	7,085 04
Notes receivable,	10,313 96
Prepaid interest,	149 44
Insurance,	852 57
Improvement account,	5,268 84
Investments,	2,019 57
<hr/>	
Total assets, as per books of the company,	\$420,480 56

LIABILITIES.

Capital stock,	\$225,000 00
Bonds issued,	30,000 00
Notes payable,	125,000 00
Unpaid bills,	28,102 46
Unpaid dividends,	3,375 00
Interest due but not paid,	128 24
Interest accrued but not due,	750 00
Amounts due from the company, not included above,	892 53
<hr/>	

Total liabilities, as per books of the company,	\$413,248 23
Profit and loss balance,	7,232 33
<hr/>	

\$420,480 56

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$7,391 04	
For distribution,	1,472 45	
management,	2,049 34	
taxes,	573 95	
incidentals,	215 03	
	<hr/>	
	\$11,701 81	
Operating expenses (electric):		
At station,	\$2,467 77	
For current bought,	10,601 00	
distribution,	4,499 81	
management,	5,569 78	
taxes,	1,721 85	
incidentals,	1,161 96	
	<hr/>	
	26,022 17	
Income from sale of gas,		\$10,231 09
sale of electric light and power,		48,587 96
Balance to profit and loss:		
Gas,		1,470 72
Electric,	22,565 79	
	<hr/>	<hr/>
	\$60,289 77	\$60,289 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$9,806 40
Balance of gas manufacturing account,	\$1,470 72	
Balance of electric manufacturing account,		22,565 79
Interest received,		242 22
Rents,		219 96
Other items of income,		1,578 61
Interest paid,	3,488 33	
Dividends declared,	9,375 00	
Reserved fund,	10,264 40	
Other items,	2,582 20	
Balance June 30, 1913,	7,232 33	
	<hr/>	<hr/>
	\$34,412 98	\$34,412 98

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$28,159 87
Machinery and manufacturing appliances,	115,885 07
Street mains,	239,214 17
Services,	16,039 28
Meters,	31,994 51
Due for gas,	10,482 98
Gas coal on hand,	3,172 65
Tar on hand,	372 35
Enrichers on hand,	708 17
Purifying materials on hand,	31 60
Other materials on hand,	528 05

Fixtures, tools, etc., on hand,	\$5,632 00
Horses, wagons, automobiles, etc.,	5,505 56
Sundry accounts due the company,	4,017 93
Office furniture,	2,774 21
Cash on hand,	7,574 31

Total assets, as per books of the company, \$472,092 71

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	100,000 00
Notes payable,	91,200 00
Unpaid bills,	4,356 70
Deposits,	3,426 96
Unpaid dividends,	2,500 00
Interest accrued but not due,	1,250 00
Reserved funds,	16,000 00
Amounts due from the company, not included above,	1,552 04

Total liabilities, as per books of the company, \$470,285 70
Profit and loss balance, 1,807 01

\$472,092 71

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$35,111 86	
For distribution,	5,813 64	
management,	13,349 75	
taxes,	2,271 48	
incidentals,	2,962 95	
	\$59,509 68	
Income from sale of gas,		\$84,073 90
sale of residuals,		808 96
Balance to profit and loss,	25,373 18	
	\$84,882 86	\$84,882 86

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$1,010 39
Balance of manufacturing account,		25,373 18
Interest received,		216 40
Rents,		150 00
Interest paid,	\$10,264 18	
Dividends declared,	13,125 00	
Depreciation,	1,034 61	
Other items,	519 17	
Balance June 30, 1913,	1,807 01	
	\$26,749 97	\$26,749 97

ASHBY.

(See W. O. Loveland.)

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$11,654 61
Machinery and manufacturing appliances,	28,242 61
Street mains,	33,101 51
Services,	8,746 81
Meters,	5,999 16
Due for gas,	2,209 74
Gas coal on hand,	39 63
Enrichers on hand,	110 96
Purifying materials on hand,	2 40
Stoves on hand,	3,096 45
Gas fixtures, tools, etc., on hand,	239 05
Real estate (electric),	55,785 40
Water power plant,	254,913 56
Steam plant (electric),	64,524 14
Electric plant,	103,395 27
Electric lines,	158,486 25
Transformers,	14,268 49
Meters (electric),	21,085 04
Street lights,	5,364 34
Due for electricity,	12,879 25
Fuel on hand (electric),	4,068 39
Other electric materials on hand,	3,719 07
Electric tools, etc., on hand,	1,239 04
Horses, wagons, automobiles, etc.,	2,850 46
Sundry accounts due the company,	4,836 66
Office furniture,	2,397 18
Cash on hand,	12,411 26
Prepaid interest,	2,325 74
Insurance,	982 42
Investments (real estate),	3,029 62
Total assets, as per books of the company,	<u>\$822,004 51</u>

LIABILITIES.

Capital stock,	\$325,000 00
Bonds issued,	43,000 00
Notes payable,	385,000 00
Unpaid bills,	11,776 50
Unpaid dividends,	8,125 00
Interest accrued but not due,	1,343 07
Amounts due from the company, not included above,	2,120 73
Total liabilities, as per books of the company,	<u>\$776,365 30</u>
Profit and loss balance,	45,639 21
	<u>\$822,004 51</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$7,506 76	
For distribution,	1,081 93	
management,	1,361 18	
taxes,	1,014 96	
incidentals,	252 00	
	<u>\$11,216 83</u>	

Operating expenses (electric):	Dr.	Cr.
At station,	\$19,868 74	
For current bought,	14,996 08	
distribution,	3,028 07	
management,	3,784 32	
taxes,	6,184 77	
incidentals,	1,708 39	
	<hr/>	
	\$49,570 37	
Income from sale of gas,		\$15,157 28
other sources, gas,		230 75
sale of electric light and power,		100,023 56
other sources, electric,		454 75
Balance to profit and loss:		
Gas,	4,171 20	
Electric,	50,907 94	
	<hr/>	<hr/>
	\$115,866 34	\$115,866 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$55,499 88
Balance of gas manufacturing account,		4,171 20
Balance of electric manufacturing account,		50,907 94
Interest received,		807 63
Rents,		115 08
Jobbing,		8,281 63
Interest paid,	\$21,322 41	
Dividends declared,	31,732 50	
Depreciation,	8,500 00	
Dividend declared in 1912, but not included in return,	7,357 50	
Other items,	5,231 74	
Balance June 30, 1913,	45,639 21	
	<hr/>	<hr/>
	\$119,783 36	\$119,783 36

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Real estate,	\$44,844 19
Machinery and manufacturing appliances,	44,323 30
Street mains,	53,172 66
Meters,	24,806 46
Due for gas,	3,501 53
Gas coal on hand,	9,125 00
Coke on hand,	1,040 00
Tar on hand,	740 00
Enrichers on hand,	470 50
Purifying materials on hand,	435 00
Other materials on hand,	1,767 65
Stoves on hand,	182 45
Fixtures, tools, etc., on hand,	169 46
Horses, wagons, automobiles, etc.,	600 00
Sundry accounts due the company,	1,814 87
Office furniture,	1,003 84
Cash on hand,	11,002 70
Investments (real estate),	2,700 00
	<hr/>
Total assets, as per books of the company,	\$201,699 61

LIABILITIES.

Capital stock,	\$58,000 00
Premium on new stock,	14,500 00
Deposits,	20 00
<hr/>	
Total liabilities, as per books of the company,	\$72,520 00
Profit and loss balance,	129,179 61
<hr/>	
	\$201,699 61

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$50,219 55	
For distribution,	5,972 62	
management,	8,132 62	
taxes,	3,502 33	
incidentals,	1,509 35	
	<hr/>	
	\$69,336 47	
Income from sale of gas,		\$69,456 82
residuals,		15,183 73
Balance to profit and loss,	15,304 08	
	<hr/>	
	\$84,640 55	\$84,640 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$120,632 36
Balance of manufacturing account,		15,304 08
Interest received,		286 56
Rents,		1,213 67
Jobbing,		453 25
Dividends declared,	\$6,960 00	
Depreciation,	1,500 00	
Other items,	250 31	
Balance June 30, 1913,	129,179 61	
	<hr/>	
	\$137,889 92	\$137,889 92

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$53,202 39
Steam plant,	74,396 58
Electric plant,	25,256 41
Electric lines,	60,377 67
Transformers,	17,148 51
Meters,	16,801 71
Arc lamps,	676 62
Due for electricity,	13,599 93
Fuel on hand,	3,164 07
Carbons on hand,	56 97
Incandescent lamps on hand,	1,224 34
Other materials on hand,	1,094 71
Motors on hand,	1,914 84
Fixtures, tools, etc., on hand,	1,596 58

Horses, wagons, automobiles, etc.,	\$624 40
Sundry accounts due the company,	641 37
Office furniture,	944 80
Cash on hand,	39,749 50
Reserve fund,	10,000 00
Sinking fund,	18,386 74
Investments (real estate),	1,000 00

Total assets, as per books of the company,	\$341,858 14
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LIABILITIES.

Capital stock,	\$235,000 00
Bonds issued,	30,000 00
Unpaid bills,	3,293 45
Deposits,	412 50
Unpaid dividends,	7,050 00
Interest accrued but not due,	125 00

Total liabilities, as per books of the company,	\$275,880 95
Profit and loss balance,	65,977 19

	\$341,858 14
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$34,987 46	
For current bought,	75 78	
distribution,	5,340 08	
management,	15,494 12	
taxes,	9,886 31	
incidentals,	2,619 84	
	<hr/>	
	\$68,403 59	
Income from sale of light and power,		\$120,950 89
other sources,		8 50
Balance to profit and loss,	52,555 80	
	<hr/>	<hr/>
	\$120,959 39	\$120,959 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$62,198 34
Balance of manufacturing account,		52,555 80
Interest received,		1,548 34
Rents,		394 00
Jobbing,		179 79
Interest paid,	\$1,559 98	
Dividends declared,	28,200 00	
Depreciation,	20,124 42	
Other items,	1,014 68	
Balance June 30, 1913,	65,977 19	
	<hr/>	<hr/>
	\$116,876 27	\$116,876 27

ATWOOD, L. SIDNEY.

(Chatham.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$554 25		
For distribution, 15 00		
taxes, 6 55		
	\$575 80	
Income from sale of gas,		\$802 50
Balance to profit and loss,	226 70	
	<hr/>	<hr/>
	\$802 50	\$802 50

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$2,958 62
Steam plant,	8,160 14
Electric plant,	9,197 63
Electric lines,	28,524 40
Transformers,	3,225 47
Meters,	5,491 30
Arc lamps,	671 24
Due for electricity,	1,294 03
Fuel on hand,	326 34
Carbons on hand,	37 35
Incandescent lamps on hand,	214 84
Other materials on hand,	649 49
Fixtures, tools, etc., on hand,	335 62
Sundry accounts due the company,	729 18
Office furniture,	244 33
Cash on hand,	1,226 69
Investments (real estate),	1,000 00

Total assets, as per books of the company,	<hr/> \$64,286 67
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LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	8,500 00
Notes payable,	20,500 00
Unpaid bills,	617 79
Deposits,	175 00
Interest accrued but not due,	141 67
Amounts due from the company, not included above,	124 26

Total liabilities, as per books of the company,	<hr/> \$60,058 72
Profit and loss balance,	4,227 95

\$64,286 67

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$3,033 79	
For current bought,	3,933 96	
distribution,	977 70	
management,	2,468 61	
taxes,	766 65	
incidentals,	312 73	
	<hr/>	
	\$11,493 44	
Income from sale of light and power,		\$14,425 90
Balance to profit and loss,	2,932 46	
	<hr/>	<hr/>
	\$14,425 90	\$14,425 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$5,966 52
Balance of manufacturing account,		2,932 46
Interest received,		28 69
Rents,		108 00
Jobbing,		84 89
Interest paid,	\$1,402 37	
Dividends declared,	1,950 00	
Depreciation,	1,500 00	
Other items,	40 24	
Balance June 30, 1913,	4,227 95	
	<hr/>	<hr/>
	\$9,120 56	\$9,120 56

BALLOU, G. M.

(Seven months to Feb. 1, 1913. See Cushing & Whitaker.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$1,290 00	
	<hr/>	
	\$1,290 00	
Income from sale of light and power,		\$2,460 65
Balance to profit and loss,	1,170 65	
	<hr/>	<hr/>
	\$2,460 65	\$2,460 65

BARNSTABLE.

(See COTUIT and HYANNIS.)

BERNARDSTON ACETYLENE LIGHT COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$500 00
Machinery and manufacturing appliances,	1,000 00
Street mains,	1,207 15
Meters,	253 41

Due for gas,	\$22 43
Other materials on hand,	20 50
Fixtures, tools, etc., on hand,	91
Sundry accounts due the company,	35 00
Cash on hand,	1 23

Total assets, as per books of the company,	\$3,040 63
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LIABILITIES.

Capital stock,	\$2,300 00
Notes payable,	225 00
Interest due but not paid,	22 50

Total liabilities, as per books of the company,	\$2,547 50
Profit and loss balance,	493 13

\$3,040 63

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$242 70	
For distribution,	31 00	
management,	45 65	
taxes,	10 01	
	<hr/>	
	\$329 36	
Income from sale of gas,		\$318 96
other sources,		30
Balance to profit and loss,		10 10
	<hr/>	<hr/>
	\$329 36	\$329 36

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$521 08
Balance of manufacturing account,	\$10 10	
Interest paid,	17 85	
Balance June 30, 1913,	493 13	
	<hr/>	<hr/>
	\$521 08	\$521 08

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$126,780 38
Machinery and manufacturing appliances (gas),	67,942 41
Street mains and services (gas),	214,836 01
Meters (gas),	34,011 12
Due for gas,	7,539 17
Gas coal on hand,	12,039 30
Coke on hand,	380 00
Tar on hand,	925 50
Enrichers on hand,	910 25
Other gas materials on hand,	40 00
Stoves on hand,	2,096 07
Real estate (electric),	86,674 71
Steam plant (electric),	87,194 41
Electric plant,	65,144 16

Electric lines,	\$241,281 28
Transformers,	15,713 69
Meters (electric),	16,784 82
Arc lamps,	4,769 27
Due for electricity,	9,486 95
Carbons on hand,	57 08
Motors on hand,	12 75
Horses, wagons, automobiles, etc.,	9,445 47
Sundry accounts due the company,	1,726 66
Office furniture,	2,870 05
Cash on hand,	1,171 57
Investments,	500 00
Total assets, as per books of the company,	<u>\$1,010,333 08</u>

LIABILITIES.

Capital stock,	\$437,500 00
Notes payable,	150,000 00
Unpaid bills,	6,273 95
Deposits,	2,170 00
Premium on capital stock,	180,250 00
Total liabilities as per books of the company,	<u>\$776,193 95</u>
Profit and loss balance,	234,139 13
	<u>\$1,010,333 08</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$46,253 11	
For gas bought,	16 58	
distribution,	14,071 15	
management,	9,483 77	
taxes,	5,949 14	
incidentals,	1,692 29	
	<u>77,466 04</u>	
Operating expenses (electric):		
At station,	\$40,674 76	
For distribution,	9,199 31	
management,	9,514 57	
taxes,	10,543 30	
incidentals,	4,755 82	
	<u>74,687 76</u>	
Income from sale of gas,		\$85,619 48
residuals,		11,374 86
other sources (gas),		408 76
sale of electric light and power,		143,371 33
other sources (electric),		3,154 15
Balance to profit and loss:		
Gas,	\$19,937 06	
Electric,	71,837 72	
	<u>\$243,928 58</u>	<u>\$243,928 58</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$232,318 05
Balance of gas manufacturing account,		19,937 06
Balance of electric manufacturing account,		71,837 72

	DR.	CR.
Interest received,		\$694 98
Rents,		84 00
Jobbing,		118 00
Other items of income,		88 40
Interest paid,	\$3,799 93	
Dividends declared,	52,500 00	
Depreciation,	31,416 72	
Other items,	3,192 43	
Balance June 30, 1913,	234,139 13	
	<hr/>	
	\$325,078 21	\$325,078 21

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Machinery and manufacturing appliances (gas),	\$5,296 50
Street mains (gas),	9,100 00
Services (gas),	2,950 00
Meters (gas),	2,800 00
Due for gas,	363 37
Other gas materials on hand,	7 18
Stoves on hand,	25 75
Electric lines,	13,800 00
Transformers,	871 00
Meters (electric),	1,300 00
Arc lamps,	801 93
Due for electricity,	1,244 93
Incandescent lamps on hand,	61 52
Other electric materials on hand,	128 43
Sundry accounts due the company,	333 67
Office furniture,	36 07
Cash on hand,	3,726 41
Prepaid interest,	48 17
	<hr/>
Total assets, as per books of the company,	\$42,894 93

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	30,000 00
Unpaid bills,	1,376 66
Deposits,	129 50
Unpaid dividends,	450 00
Interest due but not paid,	77 98
Amounts due from the company, not included above,	198 66
	<hr/>
Total liabilities, as per books of the company,	\$42,232 80
Profit and loss balance,	662 13
	<hr/>
	\$42,894 93

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
For gas bought,	\$3,003 14	
distribution,	243 26	
management,	485 36	
taxes,	392 11	
incidentals,	79 39	
	<hr/>	
	\$4,203 26	

Operating expenses (electric):

For current bought, . . .	\$6,098 21	
distribution, . . .	914 99	
management, . . .	656 58	
taxes, . . .	327 64	
incidentals, . . .	79 95	
	<hr/>	\$8,077 37
Income from sale of gas, . . .		\$5,201 25
other sources (gas), . . .		24 76
sale of electric light and power, .		8,910 92
Balance to profit and loss:		
Gas, . . .	1,022 75	
Electric, . . .	833 55	
	<hr/>	<hr/>
	\$14,136 93	\$14,136 93

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912, . . .	\$10,931 53	
Balance of gas manufacturing account, . .		\$1,022 75
Balance of electric manufacturing account, .		833 55
Interest received, . . .		153 58
Jobbing, . . .		119 37
Gain from cancellation sundry debts, . .		5,824 42
Gain from revaluation of property, . . .		5,647 58
Other items of income, . . .		88 61
Interest paid, . . .	945 65	
Dividends declared, . . .	600 00	
Depreciation, . . .	471 07	
Other items, . . .	79 48	
Balance June 30, 1913, . . .	662 13	
	<hr/>	<hr/>
	\$13,689 86	\$13,689 86

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

Steam plant, . . .	\$9,595 06
Electric plant, . . .	7,894 61
Electric lines, . . .	4,363 52
Meters, . . .	2,541 04
Arc lamps, . . .	1,890 77
Due for electricity, . . .	3,582 57
Fuel on hand, . . .	21 45
Carbons on hand, . . .	1 50
Incandescent lamps on hand, . . .	92 00
Other materials on hand, . . .	11 68
Fixtures, tools, etc., on hand, . . .	52 00
Sundry accounts due the company, . . .	13 85
Cash on hand, . . .	840 33
Investments, . . .	13,581 89
	<hr/>
Total assets, as per books of the company, . . .	\$44,482 27

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	17,000 00
Unpaid bills,	239 67
Deposits,	175 48

Total liabilities, as per books of the company,	\$26,915 15
Profit and loss balance,	17,567 12
	<hr/>
	\$44,482 27

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$23,552 10	
For distribution,	906 12	
management,	355 00	
taxes,	47 67	
incidentals,	486 79	
	<hr/>	
	\$25,347 68	
Income from sale of light and power,		\$20,818 72
other sources,		3,947 53
Balance to profit and loss,		581 43
	<hr/>	<hr/>
	\$25,347 68	\$25,347 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$18,350 90
Balance of manufacturing account,	\$581 43	
Interest received,		641 96
Other items of income,		5 69
Interest paid,	850 00	
Balance June 30, 1913,	17,567 12	
	<hr/>	<hr/>
	\$18,998 55	\$18,998 55

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

Real estate,	\$5,920,404 80
Machinery and manufacturing appliances,	6,723,810 82
Street mains,	10,060,306 10
Services,	1,546,823 07
Meters,	1,541,628 14
Due for gas,	231,431 04
Gas coal on hand,	67,226 84
Coke on hand,	40,270 58
Tar, etc., on hand,	22,394 28
Enrichers on hand,	92,612 14
Purifying materials on hand,	17,944 10
Other materials on hand,	325,329 60
Stoves,	271,578 66
Horses, wagons, automobiles, etc.,	59,256 07
Sundry accounts due the company,	72,036 83
Office furniture,	51,943 77

Cash on hand,	\$82,734 06
Liability insurance fund,	36,957 71
Notes and bonds receivable,	280 00
Insurance, interest and rent prepaid,	14,529 55
Investments,	16,363 75
Printing plant,	6,739 16

Total assets, as per books of the company, \$27,202,601 34

LIABILITIES.

Capital stock,	\$15,124,600 00
Notes payable,	2,693,600 75
Unpaid bills,	242,805 76
Deposits,	154,664 85
Premium on capital stock,	8,893,264 80
Reserved funds,	9,803 88
Amounts due from the company, not included above,	82,015 92

Total liabilities, as per books of the company, . . . \$27,200,755 96

Profit and loss balance, 1,845 38

\$27,202,601 34

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$828,915 19	
For gas bought,	856,729 04	
distribution,	417,710 54	
management,	263,391 05	
taxes,	439,615 68	
incidentals,	41,531 84	
	<hr/>	
	\$2,847,893 34	
Income from sale of gas,		\$4,383,846 13
residuals,		19,697 70
Balance to profit and loss,	1,555,650 49	
	<hr/>	<hr/>
	\$4,403,543 83	\$4,403,543 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$20,133 36
Balance of manufacturing account,		1,555,650 49
Interest received,		6,536 18
Rents,		18,086 19
Other items of income,		6,724 84
Interest paid,	\$121,289 77	
Dividends declared,	1,361,214 00	
Reserve fund,	50,000 00	
Depreciation,	29,616 91	
Sales of appliances and jobbing,	35,701 07	
Other items,	7,463 93	
Balance June 30, 1913,	1,845 38	
	<hr/>	<hr/>
	\$1,607,131 06	\$1,607,131 06

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$131,699 23
Machinery and manufacturing appliances,	305,643 84
Street mains,	496,482 55
Services,	118,634 16
Meters,	130,767 15
High candle power lamps,	31,929 89
Due for gas,	19,703 91
Gas coal on hand,	1,075 78
Gas on hand,	157 68
Tar on hand,	1,722 10
Enrichers on hand,	3,374 47
Purifying materials on hand,	1,077 34
Other materials on hand,	32,358 63
Stoves on hand,	10,256 03
Fixtures, tools, etc., on hand,	10,722 83
Horses, wagons, automobiles, etc.,	14,351 54
Sundry accounts due the company,	16,148 23
Office furniture,	1,599 87
Cash on hand,	94,253 79
Prepaid interest,	5,417 53
Insurance,	600 00
Investments (real estate),	1,000 00
Total assets, as per books of the company,	\$1,428,976 55

LIABILITIES.

Capital stock,	\$809,000 00
Bonds issued,	100,000 00
Notes payable,	439,954 52
Unpaid bills,	20,305 25
Deposits,	2,948 49
Unpaid dividends,	12,135 00
Interest accrued but not due,	2,083 33

Total liabilities, as per books of the company,	\$1,386,426 59
Profit and loss balance,	42,549 96

\$1,428,976 55

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$119,055 15	
For distribution,	55,458 69	
management,	23,420 80	
taxes,	15,092 75	
incidentals,	4,710 42	
	<hr/>	
	\$217,737 81	
Income from sale of gas,		\$293,177 67
residuals,		3,645 48
other sources,		550 67
Balance to profit and loss,	79,636 01	
	<hr/>	
	\$297,373 82	\$297,373 82

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$40,199 36
Balance of manufacturing account,		79,636 01
Interest received,		1,079 55
Rents,		305 25
Jobbing,		5,761 77
Other items of income,		347 52
Interest paid,	\$21,460 77	
Dividends declared,	44,790 00	
Depreciation,	13,500 00	
Other items,	5,028 73	
Balance June 30, 1913,	42,549 96	
	<hr/>	<hr/>
	\$127,329 46	\$127,329 46

BUZZARDS BAY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$16,767 79
Steam plant,	32,074 23
Electric plant,	11,539 51
Electric lines,	63,664 92
Transformers,	1,599 43
Meters,	4 17
Due for electricity,	4,706 07
Fuel on hand,	596 10
Oil and waste on hand,	24 45
Incandescent lamps on hand,	53 78
Other materials on hand,	6,953 14
Fixtures, tools, etc., on hand,	28 01
Horses, wagons, automobiles, etc.,	1,025 00
Sundry accounts due the company,	1,778 43
Office furniture,	10 00
Cash on hand,	1,942 98
	<hr/>
Total assets, as per books of the company,	\$142,768 01
Profit and loss balance,	2,798 09
	<hr/>
	\$145,566 10

LIABILITIES.

Capital stock,	\$11,000 00
Notes payable,	6,419 50
Unpaid bills,	19,693 50
Amounts due from the company, not included above,	108,453 10
	<hr/>
Total liabilities, as per books of the company,	\$145,566 10

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$12,159 24	
For distribution,	3,157 63	
management,	1,253 96	
taxes,	492 89	
incidentals,	610 06	
	<hr/>	
	\$17,673 78	
Income from sale of light and power,		\$20,393 01
Balance to profit and loss,	2,719 23	
	<hr/>	<hr/>
	\$20,393 01	\$20,393 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$77 93
Balance of manufacturing account,		2,719 23
Interest paid,	\$5,595 25	
Balance June 30, 1913,		2,798 09
	<hr/>	<hr/>
	\$5,595 25	\$5,595 25

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$182,705 37
Steam plant,	381,571 87
Electric plant,	132,147 91
Electric lines,	434,641 17
Transformers,	44,658 10
Meters,	56,023 59
Arc lamps,	3,781 13
Due for electricity,	24,131 96
Fuel on hand,	5,297 31
Carbons on hand,	149 46
Incandescent lamps on hand,	5,027 23
Other materials on hand,	27,801 65
Motors on hand,	1,494 76
Horses, wagons, automobiles, etc,	18,001 73
Sundry accounts due the company,	5,232 24
Office furniture,	2,419 51
Cash on hand,	33,780 36
Notes receivable,	1,025 00
Investments (real estate),	45,500 00

Total assets, as per books of the company, \$1,405,390 35

LIABILITIES.

Capital stock,	\$850,000 00
Notes payable,	15,000 00
Unpaid bills,	24,714 97

Deposits,	\$2,618 47
Premium on capital stock,	270,000 00
Reserved fund,	72,500 00

Total liabilities, as per books of the company,	\$1,234,833 44
Profit and loss balance,	170,556 91

\$1,405,390 35

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$120,601 77	
For current bought,	435 98	
distribution,	63,939 55	
management,	27,340 16	
taxes,	43,602 39	
incidentals,	10,034 84	
	<hr/>	
	\$265,954 69	
Income from sale of light and power,		\$444,425 83
other sources,		4,431 30
Balance to profit and loss,	182,902 44	
	<hr/>	
	\$448,857 13	\$448,857 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$143,890 84
Balance of manufacturing account,		182,902 44
Interest received,		425 35
Rents,		3,191 67
Jobbing,		3,380 62
Interest paid,	\$952 09	
Dividends declared,	102,000 00	
Depreciation,	30,000 00	
Reserve fund,	30,000 00	
Other items,	281 92	
Balance June 30, 1913,	170,556 91	
	<hr/>	
	\$333,790 92	\$333,790 92

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$377,774 31
Machinery and manufacturing appliances,	1,320,871 83
Street mains,	721,030 31
Meters,	125,000 00
Work in process,	1,783 16
Due for gas,	23,125 66
Gas coal on hand,	52,068 69
Coke on hand,	7,200 00
Enrichers on hand,	4,706 31
Purifying materials on hand,	4,261 32
Other materials on hand,	58,220 86
Stoves on hand,	11,351 41
Horses, wagons, automobiles, etc.,	6,600 00

Sundry accounts due the company,	\$19,455 79
Office building,	106,571 55
Cash on hand,	136,936 43
Notes receivable,	35,040 00
Coal barge,	24,000 00

Total assets, as per books of the company, \$3,035,997 63

LIABILITIES.

Capital stock,	\$1,440,000 00
Notes payable,	201,000 00
Unpaid bills,	10,178 18
Deposits,	24,165 00
Unpaid dividends,	20 00
Interest accrued but not due,	289 31
Premium on capital stock,	715,965 50
Replacement fund,	35,000 00
Amounts due from the company, not included above,	11,228 28

Total liabilities, as per books of the company, \$2,437,846 27

Profit and loss balance, 598,151 36

\$3,035,997 63

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$355,688 94	
For distribution,	99,453 93	
management,	44,295 14	
taxes,	65,115 56	
incidentals,	11,449 58	
	<hr/>	
	\$576,003 15	
Income from sale of gas,		\$673,051 90
residuals,		95,424 70
other sources,		8 00
Balance to profit and loss,	192,481 45	
	<hr/>	<hr/>
	\$768,484 60	\$768,484 60

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$595,025 87
Balance of manufacturing account,		192,481 45
Interest received,		1,381 45
Rents,		7,578 14
Jobbing,		3,608 14
Other items of income,		235 35
Interest paid,	\$6,147 35	
Dividends declared,	156,000 00	
Replacement fund,	5,000 00	
Depreciation,	26,958 01	
Profit sharing,	7,500 00	
Other items,	553 68	
Balance June 30, 1913,	598,151 36	
	<hr/>	<hr/>
	\$700,310 40	\$700,310 40

CAPE LIGHT, HEAT AND POWER COMPANY.

(Provincetown.)

ASSETS.

Real estate,	\$9,233 65
Electric plant,	24,391 51
Electric lines,	12,257 58
Transformers,	1,394 13
Meters,	1,833 85
Arc lamps,	117 00
Due for electricity,	3,703 22
Motors on hand,	2,400 00
Office furniture,	137 75
Cash on hand,	113 49

Total assets, as per books of the company,	\$55,582 18
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LIABILITIES.

Capital stock,	\$35,000 00
Bonds issued,	13,000 00
Notes payable,	3,000 00
Unpaid bills,	2,835 72
Interest due but not paid,	1,265 00

Total liabilities, as per books of the company,	\$55,100 72
Profit and loss balance,	481 46

\$55,582 18

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$5,852 88	
For distribution,	1,227 47	
management,	942 85	
taxes,	842 45	
incidentals,	482 50	
	<hr/>	
	\$9,348 15	
Income from sale of light and power,		\$11,764 23
Balance to profit and loss,	2,416 08	
	<hr/>	<hr/>
	\$11,764 23	\$11,764 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$781 43	
Balance of manufacturing account,		\$2,416 08
Interest paid,	941 02	
Other items,	212 17	
Balance June 30, 1913,	481 46	
	<hr/>	<hr/>
	\$2,416 08	\$2,416 08

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,000 00
Steam plant,	54,200 00
Electric plant,	63,200 00
Electric lines,	362,444 96
Transformers,	24,600 00
Meters,	20,700 00
Arc lamps,	5,000 00
Due for electricity,	13,387 00
Fuel on hand,	4,095 86
Other materials on hand,	17,364 94
Motors,	8,653 29
Fixtures, tools, etc., on hand,	2,036 43
Horses, wagons, automobiles, etc.,	6,267 43
Sundry accounts due the company,	17,748 14
Office furniture,	2,705 49
Cash on hand,	45,906 90
Sinking fund,	25,766 19
Reserve fund,	101 69
Prepaid interest,	810 15
Insurance,	1,844 68
House wiring,	1,976 71
Investments (real estate),	2,000 00
Total assets, as per books of the company,	<u>\$683,809 86</u>

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	150,000 00
Notes payable,	273,700 00
Unpaid bills,	20,570 18
Deposits,	50 00
Unpaid dividends,	372 50
Interest accrued but not due,	5,662 90
Amounts due from the company, not included above,	17,074 19
Total liabilities, as per books of the company,	<u>\$617,429 77</u>
Profit and loss balance,	66,380 09
	<u>\$683,809 86</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$56,346 42	
For current bought,	358 65	
distribution,	7,518 68	
management,	3,425 52	
taxes,	4,381 56	
incidentals,	2,506 63	
	<u>\$74,537 46</u>	
Income from sale of light and power,		\$104,199 48
Balance to profit and loss,	29,662 02	
	<u>\$104,199 48</u>	<u>\$104,199 48</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$28,539 95
Balance of manufacturing account,		29,662 02
Interest received,		13,276 99
Rents,		246 23
Jobbing,		1,474 76
Gain from sale of property,		33,990 61
Interest paid,	\$17,377 93	
Dividends declared,	13,500 00	
Sinking fund income,	1,983 05	
Depreciation,	6,580 79	
Other items,	1,368 70	
Balance June 30, 1913,	66,380 09	
	<hr/>	<hr/>
	\$107,190 56	\$107,190 56

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,500 00
Electric plant,	1,450 00
Electric lines,	1,114 50
Meters,	54 63
Due for electricity,	471 40
Incandescent lamps on hand,	20 50
Other materials on hand,	50 00
Sundry accounts due the company,	69 80
Office furniture,	25 00
Cash on hand,	468 22

Total assets, as per books of the company,	\$5,224 05
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LIABILITIES.

Capital stock,	\$3,000 00
Unpaid bills,	54 56
Amounts due from the company, not included above,	1,284 85

Total liabilities, as per books of the company,	\$4,339 41
Profit and loss balance,	884 64

\$5,224 05

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$1,110 00	
For distribution,	49 00	
management,	40 64	
taxes,	60 44	
	<hr/>	
	\$1,260 08	
Income from sale of light and power,		\$1,717 77
Balance to profit and loss,	457 69	
	<hr/>	<hr/>
	\$1,717 77	\$1,717 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, June 30, 1912,		\$426 95
Balance of manufacturing account,		457 69
Balance June 30, 1913,	\$884 64	
	<u>\$884 64</u>	<u>\$884 64</u>

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$151,839 00
Machinery and manufacturing appliances (gas),	407,835 97
Street mains (gas),	228,036 32
Meters (gas),	56,075 86
Due for gas,	11,946 34
Gas coal on hand,	35,358 46
Coke on hand,	1,521 03
Tar on hand,	2,926 92
Enrichers on hand,	41 48
Other gas materials on hand,	9,054 96
Stoves on hand,	1,882 80
Real estate (electric),	1,000 00
Electric lines,	59,911 37
Transformers,	14,355 43
Meters (electric),	8,227 30
Arc lamps,	2,588 45
Due for electricity,	8,732 53
Other electric materials,	2,662 77
Sundry accounts due the company,	7,589 87
Cash on hand,	28,572 42
Insurance,	1,070 98
Total assets, as per books of the company,	<u>\$1,041,230 26</u>

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	100,000 00
Unpaid bills,	7,240 41
Deposits,	14,534 23
Premium on capital stock,	91,901 12
Reserve fund,	5,341 97
Amounts due from the company, not included above,	3,513 38
Total liabilities, as per books of the company,	<u>\$822,531 11</u>
Profit and loss balance,	218,699 15
	<u>\$1,041,230 26</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$152,309 62	
For gas bought,	388 10	
distribution,	22,073 61	
management,	16,771 68	
taxes,	23,107 58	
incidentals,	2,557 10	
	<u>\$217,207 69</u>	

Operating expenses (electric):	Dr.	Cr.
At station,	\$7,419 46	
For current bought,	29,053 33	
distribution,	20,075 18	
management,	5,562 26	
taxes,	3,797 97	
incidentals,	641 42	
	<hr/>	
	\$66,549 62	
Income from sale of gas,		\$227,031 47
residuals,		80,831 19
sale of electric light and power,		91,414 47
Balance to profit and loss:		
Gas,	90,654 97	
Electric,	24,864 85	
	<hr/>	<hr/>
	\$399,277 13	\$399,277 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$218,699 15
Balance of gas manufacturing account,		90,654 97
Balance of electric manufacturing account,		24,864 85
Interest received,		616 98
Interest paid,	\$4,104 73	
Dividends declared,	84,000 00	
Depreciation,	27,246 18	
Other items,	785 89	
Balance June 30, 1913,	218,699 15	
	<hr/>	<hr/>
	\$334,835 95	\$334,835 95

CHESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,295 05
Steam plant,	729 81
Water power plant,	2,493 88
Electric plant,	1,744 89
Electric lines,	1,391 58
Meters,	676 19
Due for electricity,	252 38
Fuel on hand,	25 00
Oil and waste on hand,	12 00
Incandescent lamps on hand,	70 00
Fixtures, tools, etc., on hand,	97 81
Horses, wagons, automobiles, etc.,	448 00
Sundry accounts due the company,	44 51
Office furniture,	79 50
Cash on hand,	191 41

Total assets, as per books of the company, \$9,552 01

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	4,150 00
Unpaid bills,	39 51
Interest accrued but not due,	62 50

Total liabilities, as per books of the company,	\$9,252 01
Profit and loss balance,	300 00

\$9,552 01

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$1,516 20	
For distribution,	548 27	
management,	297 98	
taxes,	63 41	
incidentals,	65 03	
	<hr/>	
	\$2,490 89	
Income from sale of light and power,		\$3,139 45
Balance to profit and loss,	648 56	
	<hr/>	<hr/>
	\$3,139 45	\$3,139 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$300 00
Balance of manufacturing account,		648 56
Interest paid,	\$188 56	
Dividends declared,	300 00	
Depreciation,	160 00	
Balance June 30, 1913,	300 00	
	<hr/>	<hr/>
	\$948 56	\$948 56

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

Guaranty of debts by Springfield Gas Light Company,	\$60,850 75
Total assets, as per books of the company,	\$60,850 75
Profit and loss balance,	222,000 00
	<hr/>
	\$282,850 75

LIABILITIES.

Capital stock,	\$222,000 00
Bonds issued,	60,000 00
Deposits,	850 75
Total liabilities, as per books of the company,	\$282,850 75

MANUFACTURING ACCOUNT.

(To September 30, 1912.)

	Dr.	Cr.
Operating expenses:		
At works,	\$936 46	
For gas bought,	8,576 59	
distribution,	2,739 56	
management,	2,098 58	
taxes,	1,218 15	
incidentals,	404 48	
	<hr/>	
	\$15,973 82	
Income from sale of gas,		\$22,690 66
other sources,		299 50
Balance to profit and loss,	7,016 34	
	<hr/>	<hr/>
	\$22,990 16	\$22,990 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$28,917 24
Balance of manufacturing account,		7,016 34
Interest received,		22 78
Jobbing,		83 25
Debts assumed by Springfield Gas Light Co.,		119,962 00
Other items of income,		686 44
Interest paid,	\$1,890 95	
Dividends declared,	1,665 00	
Depreciation,	1,081 30	
Assets transferred to Springfield Gas Light Co.,	373,927 94	
Other items,	122 86	
Balance June 30, 1913,		222,000 00
	<hr/>	<hr/>
	\$378,688 05	\$378,688 05

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Real estate (gas),	\$3,911 89
Machinery and manufacturing appliances (gas),	12,738 28
Street mains and services (gas),	5,105 44
Meters (gas),	1,881 56
Due for gas,	1,409 80
Gas coal on hand,	2,443 50
Coke on hand,	3 00
Tar on hand,	160 00
Purifying materials on hand,	82 50
Other gas materials on hand,	91 23
Gas fixtures, tools, etc., on hand,	152 41
Real estate (electric),	3,451 16
Steam plant (electric),	15,094 80
Electric plant,	4,235 72
Electric lines,	6,805 53
Transformers,	1,336 79
Meters (electric),	1,804 34
Arc lamps,	1,535 13

Due for electricity,	\$1,206 23
Fuel on hand (electric),	2,570 21
Carbons on hand,	3 00
Incandescent lamps on hand,	247 56
Globes on hand,	1,027 10
Electric fixtures, tools, etc., on hand,	106 00
Sundry accounts due the company,	412 33
Office furniture,	104 52
Cash on hand,	975 69

Total assets, as per books of the company,	\$68,895 72
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LIABILITIES.

Capital stock,	\$26,000 00
Bonds issued,	25,500 00
Notes payable,	10,500 00
Unpaid bills,	2,932 36

Total liabilities, as per books of the company,	\$64,932 36
Profit and loss balance,	3,963 36

\$68,895 72

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$7,586 49	
For distribution,	126 83	
management,	1,160 84	
taxes,	140 59	
incidentals,	279 42	
	<hr/>	
	\$9,294 17	
Operating expenses (electric):		
At station,	\$6,332 17	
For distribution,	1,314 08	
management,	1,160 84	
taxes,	281 18	
incidentals,	533 83	
	<hr/>	
	9,622 10	
Income from sale of gas,		\$9,681 13
residuals,		450 00
sale of electric light and power,		10,999 76
Balance to profit and loss:		
Gas,	836 96	
Electric,	1,377 66	
	<hr/>	<hr/>
	\$21,130 89	\$21,130 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$3,235 55
Balance of gas manufacturing account,		836 96
Balance of electric manufacturing account,		1,377 66
Jobbing,		209 59
Other items of income,		55 90
Interest paid,	\$1,752 30	
Balance June 30, 1913,	3,963 36	
	<hr/>	<hr/>
	\$4,715 66	\$4,715 66

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$16,780 26
Machinery and manufacturing appliances,	86,734 36
Street mains,	455,197 53
Services,	50,211 93
Gas arcs,	2,286 13
Meters,	55,995 53
Due for gas,	6,121 01
Coal on hand,	40 19
Gas on hand,	212 85
Other materials on hand,	29,682 85
Stoves.	1,179 42
Horses, wagons, automobiles, etc.,	6,111 88
Sundry accounts due the company,	8,016 06
Office furniture,	1,220 89
Cash on hand,	5,302 74
Insurance,	184 49

Total assets, as per books of the company,	\$725,278 12
Profit and loss balance,	22,336 43

\$747,614 55

LIABILITIES.

Capital stock,	\$383,000 00
Notes payable,	353,000 00
Unpaid bills,	8,876 68
Deposits,	526 00
Reserve fund,	702 14
Amounts due from the company, not included above,	1,509 73

Total liabilities, as per books of the company,	\$747,614 55
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$4,031 50	
For gas bought,	45,896 13	
distribution,	11,783 83	
management,	11,314 68	
taxes,	7,680 00	
incidentals,	2,659 93	
	<hr/>	
	\$83,366 07	
Income from sale of gas,		\$118,970 97
other sources,		357 69
Balance to profit and loss,	35,962 59	
	<hr/>	<hr/>
	\$119,328 66	\$119,328 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$24,297 26	
Balance of manufacturing account,		\$35,962 59
Interest received,		632 34
Jobbing,		2,298 49

	DR.	CR.
Interest paid,	\$16,273 74	
Dividends declared,	19,150 00	
Depreciation,	342 38	
Other items,	1,166 47	
Balance June 30, 1913,		\$22,336 43
	<hr/>	<hr/>
	\$61,229 85	\$61,229 85

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,467 99
Machinery and manufacturing appliances (gas),	59,654 47
Street mains (gas),	40,235 00
Services (gas),	11,883 59
Meters (gas),	7,929 92
Due for gas,	3,512 62
Gas coal on hand,	1,699 89
Enrichers on hand,	809 63
Purifying materials on hand,	13 20
Other gas materials on hand,	1,676 83
Gas fixtures, tools, etc., on hand,	1,618 61
Real estate (electric),	29,195 21
Steam plant (electric),	25,547 38
Electric plant,	23,142 11
Electric lines,	103,437 02
Transformers,	4,771 20
Meters (electric),	4,414 92
Arc lamps,	177 45
Due for electricity,	5,045 86
Fuel on hand (electric),	860 40
Carbons on hand,	8 57
Incandescent lamps on hand,	487 02
Other electric materials on hand,	4,707 81
Electric fixtures, tools, etc., on hand,	308 70
Horses, wagons, automobiles, etc.,	574 54
Sundry accounts due the company,	1,903 89
Office furniture,	1,369 89
Cash on hand,	3,216 29

Total assets, as per books of the company, \$353,670 01

LIABILITIES.

Capital stock,	\$123,000 00
Bonds issued,	110,000 00
Notes payable,	78,500 00
Unpaid bills,	2,088 36
Deposits,	1,550 92
Unpaid dividends,	2,460 00
Amounts due from the company, not included above,	6,705 33

Total liabilities, as per books of the company, \$324,304 61
Profit and loss balance, 29,365 40

\$353,670 01

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$13,776 45	
For distribution,	2,081 20	
management,	3,498 65	
taxes,	1,365 05	
incidentals,	1,257 99	
	<hr/>	
	\$21,979 34	
Operating expenses (electric):		
At station,	\$11,825 37	
For current bought,	5,825 96	
distribution,	3,523 83	
management,	5,543 11	
taxes,	2,681 84	
incidentals,	1,086 97	
	<hr/>	
	30,487 08	
Income from sale of gas,		\$32,173 32
sale of electricity,		49,714 64
Balance to profit and loss:		
Gas,	10,193 98	
Electric,	19,227 56	
	<hr/>	<hr/>
	\$81,887 96	\$81,887 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$20,403 85
Balance of gas manufacturing account,		10,193 98
Balance of electric manufacturing account,		19,227 56
Interest received,		144 56
Jobbing,		190 72
Transfer from depreciation fund,		9,835 04
Transfer from reserved fund,		10,050 57
Interest paid,	\$9,567 41	
Dividends declared,	8,917 50	
Depreciation,	22,022 84	
Other items,	173 13	
Balance June 30, 1913,	29,365 40	
	<hr/>	<hr/>
	\$70,046 28	\$70,046 28

CONWAY.

(See DEERFIELD RIVER ELECTRIC LIGHT COMPANY.)

COTUIT GAS COMPANY.

(Eugene Carpenter, Proprietor.)

ASSETS.

Real estate,	\$677 86
Machinery and manufacturing appliances,	527 03
Street mains,	990 00
Services,	167 58

Meters,	\$128 65
Due for gas,	89 28
Other materials on hand,	6 00
Sundry accounts due the company,	733 05

Total assets, as per books of the company, \$3,319 45

LIABILITIES.

Capital invested,	\$2,462 14
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Total liabilities, as per books of the company, \$2,462 14
 Profit and loss balance, 857 31

\$3,319 45

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$717 70		
For distribution, 81 44		
	\$799 14	
Income from sale of gas,		\$898 38
Balance to profit and loss, 99 24		
	\$898 38	\$898 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$758 07
Balance of manufacturing account,		99 24
Balance June 30, 1913, \$857 31		
	\$857 31	\$857 31

CUSHING & WHITAKER.

(Shirley.)

ASSETS.

Real estate,	\$3,000 00
Steam plant,	2,920 00
Electric plant,	863 30
Electric lines,	7,845 46
Transformers,	863 73
Meters,	517 43
Due for electricity,	198 50
Fuel on hand,	78 75
Cash on hand,	389 34

Total assets, as per books of the company, \$16,676 51

LIABILITIES.

Capital invested,	\$4,981 32
Notes payable,	11,000 00
Unpaid bills,	370 86
Interest accrued but not due,	228 33

Total liabilities, as per books of the company, \$16,580 51
 Profit and loss balance, 96 00

\$16,676 51

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$897 39	
For distribution,	9 50	
management,	5 17	
taxes,	38 66	
incidentals,	29 75	
	<hr/>	
	\$980 47	
Income from sale of electricity,		\$1,304 80
Balance to profit and loss,	324 33	
	<hr/>	<hr/>
	\$1,304 80	\$1,304 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$324 33
Interest paid,	\$228 33	
Balance June 30, 1913,	96 00	
	<hr/>	<hr/>
	\$324 33	\$324 33

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$5,518 03
Machinery and manufacturing appliances,	30,673 43
Street mains,	176,654 17
Services,	10,519 96
Meters,	21,369 25
Due for gas,	5,639 77
Other materials on hand,	2,955 10
Fixtures, tools, etc., on hand,	2,483 80
Horses, wagons, automobiles, etc.,	718 76
Sundry accounts due the company,	2,280 27
Office furniture,	763 04
Cash on hand,	2,446 25
Insurance,	509 89
Investments (real estate),	1,500 00

Total assets, as per books of the company, \$264,031 72

LIABILITIES.

Capital stock,	\$155,950 00
Bonds issued,	60,000 00
Unpaid bills,	8,656 96
Deposits,	1,136 83
Premium on capital stock,	7,190 00
Interest accrued but not due,	625 00

Total liabilities, as per books of the company, \$233,558 79
 Profit and loss balance, 30,472 93

\$264,031 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$512 58	
For gas bought,	28,692 26	
distribution,	2,771 98	
management,	11,155 75	
taxes,	2,956 12	
incidentals,	788 51	
	<hr/>	
	\$46,877 20	
Income from sale of gas,		\$66,280 26
other sources,		554 65
Balance to profit and loss,	19,957 71	
	<hr/>	<hr/>
	\$66,834 91	\$66,834 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$33,474 66
Balance of manufacturing account,		19,957 71
Interest received,		105 26
Jobbing,		1,560 73
Interest paid,	\$3,015 69	
Dividends declared,	14,531 25	
Depreciation,	1,000 00	
Loss by defalcation,	3,859 41	
Other items,	2,219 08	
Balance June 30, 1913,	30,472 93	
	<hr/>	<hr/>
	\$55,098 36	\$55,098 36

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

(Conway.)

ASSETS.

Electric lines,	\$4,651 28
Transformers,	805 11
Meters,	22 50
Arc lamps,	40 10
Due for electricity,	963 28
Sundry accounts due the company,	731 01
Cash on hand,	14 15

Total assets, as per books of the company, \$7,227 43

LIABILITIES.

Capital stock,	\$4,700 00
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Total liabilities, as per books of the company, \$4,700 00
Profit and loss balance, 2,527 43

\$7,227 43

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$1,399 92	
distribution,	248 49	
management,	282 40	
taxes,	84 71	
	<hr/>	
	\$2,015 52	
Income from sale of electricity,		\$2,546 82
Balance to profit and loss,	531 30	
	<hr/>	<hr/>
	\$2,546 82	\$2,546 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$2,466 13
Balance of manufacturing account,		531 30
Dividends declared,	\$470 00	
Balance June 30, 1913,	2,527 43	
	<hr/>	<hr/>
	\$2,997 43	\$2,997 43

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$277,430 99
Machinery and manufacturing appliances,	250,554 45
Street mains,	216,820 85
Services,	42,166 45
Meters,	103,024 96
Due for gas,	42,627 88
Gas coal on hand,	5,149 53
Coke on hand,	1,599 93
Tar on hand,	1,865 98
Enrichers on hand,	1,121 67
Other materials on hand,	54,197 50
Stoves and appliances,	8,322 89
Horses, wagons, automobiles, etc.,	4,239 08
Sundry accounts due the company,	8,334 84
Office furniture,	5,582 84
Cash on hand,	8,449 60
Insurance,	460 54
Total assets, as per books of the company,	<hr/> \$1,031,949 98

LIABILITIES.

Capital stock,	\$575,000 00
Notes payable,	100,000 00
Unpaid bills,	20,579 16
Deposits,	38,242 63
Premium on capital stock,	11,000 00
Reserve funds,	5,065 86
Amounts due from the company, not included above,	4,616 67
Total liabilities, as per books of the company,	<hr/> \$754,504 32
Profit and loss balance,	277,445 66
	<hr/>
	\$1,031,949 98

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$96,514 63	
For gas bought,	83,638 20	
distribution,	37,746 61	
management,	43,103 80	
taxes,	22,359 72	
incidentals,	9,251 07	
	<hr/>	
	\$292,614 03	
Income from sale of gas,		\$358,377 49
residuals,		10,383 81
other sources,		2,683 88
Balance to profit and loss.	78,831 15	
	<hr/>	<hr/>
	\$371,445 18	\$371,445 18

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$271,211 87
Balance of manufacturing account,		78,831 15
Interest received,		879 73
Rents,		175 31
Jobbing,		1,804 39
Other items of income,		100 00
Interest paid,	\$4,238 33	
Dividends declared,	69,000 00	
Depreciation,	1,712 23	
Other items,	606 23	
Balance June 30, 1913,	277,445 66	
	<hr/>	<hr/>
	\$353,002 45	\$353,002 45

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$11,972 02
Machinery and manufacturing appliances (gas),	29,453 94
Street mains and services (gas),	33,311 21
Meters (gas),	9,310 32
Due for gas,	896 74
Gas coal on hand,	127 30
Coke on hand,	106 37
Tar on hand,	9 00
Enrichers on hand,	355 20
Purifying materials on hand,	1 26
Other gas materials on hand,	5,104 50
Stoves on hand,	623 50
Gas fixtures, tools, etc., on hand,	368 00
Real estate (electric),	141,580 32
Steam plant (electric),	123,059 44
Electric plant,	75,942 15
Electric lines,	72,900 14
Transformers,	4,425 69
Meters (electric),	5,518 53

Spur track,	\$660 42
Due for electricity,	11,370 64
Fuel on hand (electric),	5,627 00
Incandescent lamps on hand,	864 42
Other electric materials on hand,	15,493 10
Motors on hand,	536 42
Electric fixtures, tools, etc., on hand,	1,003 84
Horses, wagons, automobiles, etc.,	1,691 22
Sundry accounts due the company,	12,735 74
Office furniture,	2,269 07
Cash on hand,	5,044 91
Notes receivable,	981 40
Prepaid interest,	957 27
Insurance,	899 22
Work in process,	1,139 00

Total assets, as per books of the company, \$576,339 30

LIABILITIES.

Capital stock,	\$350,000 00
Notes payable,	184,000 00
Unpaid bills,	5,821 88
Deposits,	90 00
Unpaid dividends,	5,250 00
Reserve fund,	5,581 41
Amounts due from the company, not included above,	1,380 69

Total liabilities, as per books of the company, \$552,123 98

Profit and loss balance, 24,215 32

\$576,339 30

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$13,202 92	
For distribution,	1,872 42	
management,	3,788 69	
taxes,	842 77	
incidentals,	736 64	
	\$20,443 44	
Operating expenses (electric):		
At station,	\$26,450 70	
For current bought,	39,068 35	
distribution,	4,809 77	
management,	4,110 48	
taxes,	3,287 03	
incidentals,	2,516 49	
	80,242 82	
Income from sale of gas,		\$23,379 00
residuals,		3,029 56
sale of electricity,		104,552 48
Balance to profit and loss:		
Gas,	5,965 12	
Electric,	24,309 66	
	\$130,961 04	\$130,961 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$30,215 32
Balance of gas manufacturing account,		5,965 12
Balance of electric manufacturing account,		24,309 66
Jobbing,		352 71
Other items of income,		402 17
Interest paid,	\$4,141 26	
Dividends declared,	20,250 00	
Reserve fund,	12,475 96	
Other items,	162 44	
Balance June 30, 1913,	24,215 32	
	<hr/>	<hr/>
	\$61,244 98	\$61,244 98

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Properties purchased,	\$2,011,726 23
Real estate,	8,144,448 60
Steam plant,	5,003,103 82
Electric plant,	5,353,294 59
Electric lines,	13,874,726 99
Transformers,	627,249 22
Meters,	1,144,862 13
Arc lamps,	410,259 91
Due for electricity,	508,943 19
Fuel on hand,	202,276 66
Incandescent lamps on hand,	65,899 47
Other materials on hand,	461,823 51
Motors on hand,	12,182 43
Horses, wagons, automobiles, etc.,	264,020 32
Cash on hand,	456,666 70
Notes receivable,	3,028 28
Sinking fund,	20,252 16

Total assets, as per books of the company, \$38,564,764 21

LIABILITIES.

Capital stock,	\$18,200,000 00
Bonds issued,	1,413,000 00
Notes payable,	4,455,500 00
Unpaid bills,	125,268 41
Deposits,	32,567 55
Unpaid dividends,	546,000 00
Premium on capital stock,	12,936,875 99
Interest accrued but not due,	63,421 78
Reserve fund,	404,258 51
Amounts due from the company, not included above,	229,284 64

Total liabilities, as per books of the company, \$38,406,176 88

Profit and loss balance, 158,587 33

\$38,564,764 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$1,158,555 04	
For current bought,	62 00	
distribution,	718,314 26	
management,	735,626 62	
taxes,	797,617 30	
incidentals,	171,679 44	
	<hr/>	
	\$3,581,854 66	
Income from sale of electricity,		\$6,365,874 45
other sources,		20,153 78
Balance to profit and loss,	2,804,173 57	
	<hr/>	<hr/>
	\$6,386,028 23	\$6,386,028 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$135,804 83
Balance of manufacturing account,		2,804,173 57
Interest received,		12,909 43
Rents,		38,129 17
Jobbing,		2,243 32
Other items of income,		48,106 19
Interest paid,	\$402,974 61	
Dividends declared,	1,950,333 00	
Reserve fund,	400,000 00	
Other items,	129,471 57	
Balance June 30, 1913,	158,587 33	
	<hr/>	<hr/>
	\$3,041,366 51	\$3,041,366 51

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate (gas),	\$4,410 56
Machinery and manufacturing appliances (gas),	3,312 93
Street mains (gas),	7,359 65
Services (gas),	306 33
Meters (gas),	2,005 77
Due for gas,	262 62
Enrichers on hand,	307 24
Real estate (electric),	292,920 62
Steam plant (electric),	290,919 98
Electric plant,	226,354 69
Electric lines,	563,346 89
Transformers,	66,936 44
Meters (electric),	60,459 19
Arc lamps,	31,458 44
Due for electricity,	30,271 56
Fuel on hand (electric),	31,446 07
Other electric materials on hand,	39,058 27
Electric fixtures, tools, etc., on hand,	3,542 22
Horses, wagons, automobiles, etc.,	6,167 78
Sundry accounts due the company,	5,642 31

Office furniture,	\$1,642 69
Cash on hand,	56,869 41
Notes receivable,	165 50
Prepaid taxes,	506 23
Insurance,	2,623 86
Prepaid interest,	1,789 02
Sinking fund,	8,453 15
Investments (real estate),	6,800 00

Total assets, as per books of the company, \$1,745,339 42

LIABILITIES.

Capital stock,	\$948,800 00
Bonds issued,	200,000 00
Bonds of Bridgewater Electric Company,	15,000 00
Bonds of Stoughton Gas and Electric Company,	18,000 00
Notes payable,	175,000 00
Unpaid bills,	9,029 82
Deposits,	483 50
Premium on capital stock,	59,520 00
Interest accrued but not due,	1,479 16
Other reserve funds,	50,119 81
Replacement reserve,	79,156 89
Amounts due from the company, not included above,	20,783 69

Total liabilities, as per books of the company, \$1,577,372 87
Profit and loss balance, 167,966 55

\$1,745,339 42

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$2,610 31	
For distribution,	571 71	
management,	250 27	
taxes,	217 53	
incidentals,	69 97	
	<hr/>	
	\$3,719 79	
Operating expenses (electric):		
At station,	\$109,087 92	
For distribution,	58,302 90	
management,	49,272 06	
taxes,	37,358 97	
incidentals,	11,425 43	
	<hr/>	
	265,447 28	
Income from sale of gas,		\$4,683 23
sale of electricity,		419,167 12
Balance to profit and loss:		
Gas,	963 44	
Electric,	153,719 84	
	<hr/>	
	\$423,850 35	\$423,850 35

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$113,279 73
Balance of gas manufacturing account,		963 44
Balance of electric manufacturing account,		153,719 84

	DR.	CR.
Interest received,		\$267 79
Jobbing,		2,152 89
Interest paid,	\$20,314 55	
Dividends declared,	75,904 00	
Coupon note sinking fund,	5,000 00	
Bond sinking fund,	860 00	
Other items,	338 59	
Balance June 30, 1913,	167,966 55	
	<hr/>	<hr/>
	\$270,383 69	\$270,383 69

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$397,801 47
Steam plant,	221,616 21
Electric plant,	165,666 39
Electric lines,	895,982 77
Transformers,	61,875 44
Meters,	51,974 02
Arc lamps,	30,298 28
Work in process,	151,700 01
Due for electricity,	26,226 04
Fuel on hand,	13,818 85
Carbons on hand,	285 14
Incandescent lamps on hand,	6,015 50
Other materials on hand,	40,661 68
Motors on hand,	8,635 40
Fixtures, tools, etc., on hand,	7,158 08
Horses, wagons, automobiles, etc.,	9,332 75
Sundry accounts due the company,	13,512 34
Office furniture,	7,349 24
Cash on hand,	38,541 61
Notes receivable,	20,583 76
Insurance and interest,	8,965 12

Total assets, as per books of the company, \$2,178,000 10

LIABILITIES.

Capital stock,	\$998,300 00
Capital and premium payments,	1,530 00
Notes payable,	670,000 00
Unpaid bills,	87,357 87
Deposits,	618 00
Unpaid dividends,	20,000 00
Premium on capital stock,	274,150 00
Reserve fund,	35,224 52
Amounts due from the company, not included above,	9,844 28

Total liabilities, as per books of the company, \$2,097,024 67

Profit and loss balance, 80,975 43

\$2,178,000 10

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$82,897 67	
For distribution,	63,119 82	
management,	45,408 96	
taxes,	32,250 36	
incidentals,	5,093 97	
	<hr/>	
	\$228,770 78	
Income from sale of electricity,		\$381,739 75
Balance to profit and loss,	152,968 97	
	<hr/>	<hr/>
	\$381,739 75	\$381,739 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$82,220 42
Balance of manufacturing account,		152,968 97
Interest received,		571 84
Jobbing,		2,244 09
Interest paid,	\$40,383 76	
Dividends declared,	68,000 00	
Reserve fund,	48,646 13	
Balance June 30, 1913,	80,975 43	
	<hr/>	<hr/>
	\$238,005 32	\$238,005 32

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$334,858 61
Machinery and manufacturing appliances,	371,358 18
Street mains,	474,498 60
Services,	51,895 73
Meters,	127,282 55
Due for gas,	29,810 13
Gas coal on hand,	1,308 93
Tar on hand,	4,954 75
Enrichers on hand,	10,272 21
Other materials on hand,	37,442 53
Stoves on hand,	12,600 17
Horses, wagons, automobiles, etc.,	1,837 92
Sundry accounts due the company,	18,628 24
Office furniture,	2,939 75
Cash on hand,	47,523 36
Notes receivable,	2,000 00
Interest prepaid,	1,896 26
Insurance,	2,308 27
Taxes prepaid,	382 85
Work in process,	60,000 00
	<hr/>
Total assets, as per books of the company,	\$1,593,799 04

LIABILITIES.

Capital stock,	\$690,000 00
Notes payable,	220,000 00
Unpaid bills,	21,346 94

Deposits,	\$6,197 70
Premium on capital stock,	111,598 67
Reserve fund,	119,664 62
Amounts due from the company, not included above,	10,686 55

Total liabilities, as per books of the company,	\$1,179,494 48
Profit and loss balance,	414,304 56

\$1,593,799 04

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$170,008 08	
For distribution,	72,816 28	
management,	35,986 00	
taxes,	42,786 51	
incidentals,	6,948 29	
	<hr/>	
	\$328,545 16	
Income from sale of gas,		\$478,613 94
residuals,		3,855 28
other sources,		258 53
Balance to profit and loss,	154,182 59	
	<hr/>	
	\$482,727 75	\$482,727 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$351,872 65
Balance of manufacturing account,		154,182 59
Interest received,		591 83
Rents,		358 85
Interest paid,	\$9,581 40	
Dividends declared,	82,800 00	
Other items,	319 96	
Balance June 30, 1913,	414,304 56	
	<hr/>	
	\$507,005 92	\$507,005 92

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$77,761 98
Machinery and manufacturing appliances (gas),	158,514 43
Street mains (gas),	178,870 64
Services (gas),	26,528 46
Gas arcs,	2,565 53
Meters (gas),	71,867 05
Gas work in process,	32,455 32
Due for gas,	2,298 25
Gas coal on hand,	9,920 60
Coke on hand,	3,077 53
Tar on hand,	537 90
Enrichers on hand,	811 96
Purifying materials on hand,	585 08
Other gas materials on hand,	17,526 54
Stoves on hand,	1,938 50

Gas tools, etc., on hand,	\$2,847 10
Real estate (electric),	145,703 81
Steam plant (electric),	165,490 33
Hydraulic plant,	4,664 00
Electric plant,	108,519 00
Electric lines,	277,307 08
Dams, canals, etc.,	24,062 00
Transformers,	28,554 72
Meters (electric),	21,026 92
Arc lamps,	7,209 81
Electric work in process,	26,591 10
Due for electricity,	11,839 36
Fuel on hand (electric),	12,672 11
Carbons on hand,	201 50
Incandescent lamps on hand,	718 90
Other materials on hand,	40,022 84
Motors on hand,	1,363 77
Electric fixtures, tools, etc., on hand,	4,129 24
Horses, wagons, automobiles, etc.,	11,899 37
Sundry accounts due the company,	22,307 96
Office furniture,	9,808 28
Cash on hand,	62,010 48
Investments { Leominster Reservoir Co.,	11,554 00
{ real estate,	1,590 00
Total assets, as per books of the company,	\$1,587,353 45

LIABILITIES.

Capital stock,	\$727,900 00
Notes payable,	275,000 00
Unpaid bills,	38,925 68
Deposits,	3,981 33
Premium on capital stock,	331,030 00
Interest accrued but not due,	965 95
Reserve funds,	38,309 90
Amounts due from the company, not included above,	2,450 00

Total liabilities, as per books of the company,	\$1,418,562 86
Profit and loss balance,	168,790 59

 \$1,587,353 45

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$59,016 56	
For distribution,	25,547 87	
management,	19,807 16	
taxes,	9,474 62	
incidentals,	3,729 41	
	<hr/>	\$117,575 62
Operating expenses (electric):		
At station,	\$69,242 25	
For current bought,	903 00	
distribution,	17,396 26	
management,	23,715 77	
taxes,	14,347 55	
incidentals,	6,769 61	
	<hr/>	132,374 44

	DR.	CR.
Income from sale of gas,		\$135,981 33
residuals,		14,248 03
other sources (gas),		1,411 90
sale of electricity,		196,168 05
other sources (electric),		6,816 31
Balance to profit and loss:		
Gas,	\$34,065 64	
Electric,	70,609 92	
	<hr/>	<hr/>
	\$354,625 62	\$354,625 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$149,764 26
Balance of gas manufacturing account,		34,065 64
Balance of electric manufacturing account,		70,609 92
Interest received,		1,553 82
Rents,		124 00
Jobbing,		9,275 01
Other items of income,		4,431 82
Interest paid,	\$10,963 74	
Dividends declared,	68,481 25	
Depreciation reserve,	21,065 80	
Other items,	523 09	
Balance June 30, 1913,	168,790 59	
	<hr/>	<hr/>
	\$269,824 47	\$269,824 47

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Street mains,	\$55,729 12
Services,	8,534 78
Meters,	13,747 58
Due for gas,	4,531 95
Other materials on hand,	1,246 99
Fixtures, tools, etc., on hand,	6,867 02
Horses, wagons, automobiles, etc.,	1,801 52
Sundry accounts due the company,	3,681 56
Office furniture,	1,811 72
Cash on hand,	397 74
Notes receivable,	22,451 57
Insurance fund,	1,091 68

Total assets, as per books of the company,	\$121,893 23
Profit and loss balance,	13,683 81
	<hr/>
	\$135,577 04

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	50,000 00
Unpaid bills,	8,795 84
Interest accrued but not due,	689 52
Reserve fund,	1,091 68

Total liabilities, as per books of the company,	\$135,577 04
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$9,379 55	
For gas bought,	14,167 43	
distribution,	7,804 57	
management,	4,313 55	
taxes,	1,505 45	
incidentals,	542 53	
	<hr/>	
	\$37,713 08	
Income from sale of gas,		\$42,101 85
residuals,		1,918 93
other sources,		647 56
Balance to profit and loss,	6,955 26	
	<hr/>	<hr/>
	\$44,668 34	\$44,668 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$2,933 56	
Balance of manufacturing account,		\$6,955 26
Interest received,		2,924 54
Jobbing,		906 69
Interest paid,	5,672 35	
Depreciation,	143 70	
Patent rights,	15,000 00	
Other items,	720 69	
Balance June 30, 1913,		13,683 81
	<hr/>	<hr/>
	\$24,470 30	\$24,470 30

FRANKLIN.

(See UNION LIGHT & POWER COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

Real estate,	\$800 00
Millers Falls Water Supply District Plant,	19,050 00
Electric plant,	755 03
Electric lines,	38,214 28
Transformers,	1,360 30
Meters,	4,250 57
Due for electricity,	2,017 58
Incandescent lamps on hand,	301 48
Other materials on hand,	898 52
Sundry accounts due the company,	2,618 60
Office furniture,	310 81
Cash on hand,	2,654 23

Total assets, as per books of the company, \$73,231 40

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	25,000 00
Unpaid bills,	3,473 20
Deposits,	27 41
Unpaid dividends,	700 00
Millers Falls bond guaranty,	19,050 00
<hr/>	
Total liabilities, as per books of the company,	\$68,250 61
Profit and loss balance,	4,980 79
<hr/>	
	\$73,231 40

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$9,246 97	
distribution,	3,276 42	
management,	3,078 25	
taxes,	552 27	
incidentals,	534 56	
	<hr/>	
	\$16,688 47	
Income from sale of electricity,		\$21,807 26
Balance to profit and loss,	5,118 79	
	<hr/>	
	\$21,807 26	\$21,807 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$2,133 77
Balance of manufacturing account,		5,118 79
Jobbing,		1,105 36
Other items of income,		60
Interest paid,	\$301 71	
Dividends declared,	1,400 00	
Depreciation,	1,226 02	
Other items,	450 00	
Balance June 30, 1913,	4,980 79	
	<hr/>	
	\$8,358 52	\$8,358 52

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$25,998 76
Steam plant,	57,923 00
Electric plant,	23,127 91
Electric lines,	159,533 10
Transformers,	17,821 29
Meters,	25,897 27
Due for electricity,	10,402 23
Fuel on hand,	574 19
Incandescent lamps on hand,	663 87
Other materials on hand,	742 22
Fixtures, tools, etc., on hand,	2,379 17

Automobiles, etc.,	\$1,332 30
Sundry accounts due the company,	5,511 68
Office furniture,	1,298 64
Cash on hand,	7,477 37
Notes receivable,	20,000 00
Prepaid insurance,	1,180 82
Prepaid operating expenses,	1,104 89
Investments,	150 00

Total assets, as per books of the company, \$363,118 71

LIABILITIES.

Capital stock,	\$202,100 00
Premium on capital stock,	21,910 00
Notes payable,	97,500 00
Unpaid bills,	18,925 82
Deposits,	63 60
Unpaid dividends,	6,193 50
Interest accrued but not due,	937 23
Depreciation fund,	6,550 85
Amounts due from the company, not included above,	1,471 00

Total liabilities, as per books of the company. . . . \$355,652 00

Profit and loss balance, 7,466 71

\$363,118 71

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$5,924 90	
For current bought,	35,835 91	
distribution,	10,923 04	
management,	11,932 28	
taxes,	4,200 00	
incidentals,	3,499 61	
	<hr/>	
	\$72,315 74	
Income from sale of electricity,		\$90,628 47
other sources,		685 77
Balance to profit and loss,	18,998 50	
	<hr/>	<hr/>
	\$91,314 24	\$91,314 24

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$7,466 71
Balance of manufacturing account,		18,998 50
Interest received,		1,108 38
Rents,		120 00
Jobbing,		768 52
Interest paid,	\$5,731 33	
Dividends declared,	11,718 50	
Depreciation fund,	3,545 57	
Balance June 30, 1913,	7,466 71	
	<hr/>	<hr/>
	\$28,462 11	\$28,462 11

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	\$11,087 84
Machinery and manufacturing appliances,	32,021 03
Street mains,	86,210 42
Services,	20,367 86
Meters,	9,805 09
Due for gas,	5,742 31
Coal on hand,	549 60
Enrichers on hand,	610 54
Purifying materials on hand,	25 43
Other materials on hand,	1,869 45
Stoves on hand and in use,	5,689 25
Fixtures, tools, etc., on hand,	723 00
Horses, wagons, automobiles, etc.,	1,727 76
Sundry accounts due the company,	6,358 29
Office furniture,	1,354 97
Cash on hand,	13,258 86
Prepaid interest,	346 02
Insurance,	206 14
Investments,	522 04
Total assets, as per books of the company,	\$198,475 90

LIABILITIES.

Capital stock,	\$103,200 00
Bonds issued,	5,000 00
Notes payable,	65,500 00
Unpaid bills,	5,654 20
Interest accrued but not due,	280 72
Amounts due from the company, not included above,	449 58
Total liabilities, as per books of the company,	\$180,084 50
Profit and loss balance,	18,391 40
	\$198,475 90

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$12,105 17	
For distribution,	2,350 34	
management,	1,555 47	
taxes,	583 71	
incidentals,	1,276 14	
	\$17,870 83	
Income from sale of gas,		\$25,789 46
other sources,		148 92
Balance to profit and loss,	8,607 55	
	\$25,938 38	\$25,938 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$17,850 61
Balance of manufacturing account,		8,067 55
Interest received,		853 05

	DR.	CR.
Jobbing,		\$3,403 07
Other items of income,		46 44
Interest paid,	\$5,217 32	
Dividends declared,	3,612 00	
Depreciation,	3,000 00	
Balance June 30, 1913,	18,391 40	
	<hr/>	<hr/>
	\$30,220 72	\$30,220 72

GEORGETOWN GAS COMPANY.

ASSETS.

Real estate,	\$1,150 00
Machinery and manufacturing appliances,	1,000 00
Street mains,	5,901 52
Meters,	326 23
Due for gas,	133 21
Other materials on hand,	16 22
Stoves on hand,	18 50
Cash on hand,	26 78
	<hr/>
Total assets, as per books of the company,	\$8,572 46

LIABILITIES.

Capital stock,	\$7,500 00
	<hr/>
Total liabilities, as per books of the company,	\$7,500 00
Profit and loss balance,	1,072 46
	<hr/>
	\$8,572 46

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$737 25	
For distribution,	154 43	
management,	2 40	
taxes,	148 12	
	<hr/>	
	\$1,042 20	
Income from sale of gas,		\$934 71
Balance to profit and loss,		107 49
	<hr/>	<hr/>
	\$1,042 20	\$1,042 20

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$1,179 95
Balance of manufacturing account,	\$107 49	
Balance June 30, 1913,	1,072 46	
	<hr/>	<hr/>
	\$1,179 95	\$1,179 95

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$75,890 04
Steam plant,	54,842 58
Electric plant,	60,200 52
Electric lines,	202,339 48
Transformers,	25,522 69
Meters,	33,963 51
Arc lamps,	1,002 70
Work in process,	34,006 33
Due for electricity,	11,279 87
Fuel on hand,	2,599 00
Carbons on hand,	52 68
Incandescent lamps on hand,	742 55
Other materials on hand,	1,194 00
Motors on hand,	359 98
Fixtures, tools, etc., on hand,	464 33
Horses, wagons, automobiles, etc.,	2,000 00
Sundry accounts due the company,	3,873 59
Office furniture,	4,049 99
Cash on hand,	1,804 22
Notes receivable,	65 00
Sinking fund,	14,049 34

Total assets, as per books of the company, \$530,302 40

LIABILITIES.

Capital stock,	\$245,000 00
Bonds issued,	48,000 00
Notes payable,	25,000 00
Unpaid bills,	11,032 60
Deposits,	335 89
Interest accrued but not due,	1,000 00
Premium on capital stock,	20,000 00

Total liabilities, as per books of the company, \$350,368 49

Profit and loss balance, 179,933 91

\$530,302 40

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$27,437 61	
For distribution,	25,346 45	
management,	7,499 59	
taxes,	7,035 75	
incidentals,	5,782 90	
	<hr/>	
	\$73,102 30	
Income from sale of electricity,		\$118,636 64
Balance to profit and loss,	45,534 34	
	<hr/>	
	\$118,636 64	\$118,636 64

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$161,818 20
Balance of manufacturing account,		45,534 34
Interest received,		795 31
Jobbing,		201 88
Interest paid,	\$3,506 03	
Dividends declared,	19,600 00	
Depreciation,	5,000 00	
Other items,	309 79	
Balance June 30, 1913,	179,933 91	
	<hr/>	<hr/>
	\$208,349 73	\$208,349 73

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$52,947 93
Machinery and manufacturing appliances,	63,262 86
Street mains,	125,424 77
Services,	1,822 60
Meters,	22,814 93
Due for gas,	7,261 87
Gas coal on hand,	5,870 36
Coke on hand,	661 50
Tar on hand,	54 21
Enrichers on hand,	3,254 79
Purifying materials on hand,	140 59
Other materials on hand,	3,296 75
Fixtures, tools, etc., on hand,	7,311 92
Horses, wagons, automobiles, etc.,	3,050 00
Sundry accounts due the company,	8,830 24
Office furniture,	1,284 71
Cash on hand,	602 47
Investments,	5,000 00

Total assets, as per books of the company, \$312,892 50 .

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	85,000 00
Unpaid bills,	7,586 02
Deposits,	145 00
Unpaid dividends,	4,500 00
Premium on capital stock,	40,000 00
Amounts due from the company, not included above,	517 81

Total liabilities, as per books of the company, \$287,748 83
 Profit and loss balance, 25,143 67

\$312,892 50

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$36,981 83	
For distribution,	5,299 53	
management,	13,421 00	
taxes,	7,645 74	
incidentals,	2,713 75	
	<hr/>	
	\$66,061 85	
Income from sale of gas,		\$84,376 69
residuals,		2,181 47
other sources,		557 50
Balance to profit and loss,	21,053 81	
	<hr/>	
	\$87,115 66	\$87,115 66

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$16,940 14
Balance of manufacturing account,		21,053 81
Interest received,		125 64
Rents,		806 00
Jobbing,		311 31
From depreciation fund,		12,500 00
Revaluation of meters,		4,620 97
Other items of income,		457 58
Interest paid,	\$4,771 00	
Dividends declared,	18,000 00	
Depreciation,	7,730 70	
Other items,	1,170 08	
Balance June 30, 1913,	25,143 67	
	<hr/>	
	\$56,815 45	\$56,815 45

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$50,000 00
Electric plant,	37,845 75
Electric lines,	52,292 14
Transformers,	10,931 17
Meters,	9,825 71
Arc lamps,	11 00
Due for electricity,	4,097 43
Fuel on hand,	15 00
Carbons on hand,	19 41
Oil and waste on hand,	25 71
Incandescent lamps on hand,	646 54
Other materials on hand,	3,595 83
Motors on hand,	43 52
Fixtures, tools, etc., on hand,	1,948 53
Horses, wagons, automobiles, etc.,	1,334 85
Sundry accounts due the company,	359 96
Office furniture,	581 53
Cash on hand,	322 05
	<hr/>
Total assets, as per books of the company,	\$173,896 13

LIABILITIES.

Capital stock,	\$125,000 00
Notes payable,	2,000 00
Unpaid bills,	1,893 14
<hr/>	
Total liabilities, as per books of the company,	\$128,893 14
Profit and loss balance,	45,002 99
<hr/>	
	\$173,896 13

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$7,724 87	
distribution,	5,639 16	
management,	8,288 24	
taxes,	4,857 41	
incidentals,	1,062 34	
	<hr/>	
	\$27,572 02	
Income from sale of electricity,		\$44,573 32
Balance to profit and loss,	17,001 30	
	<hr/>	<hr/>
	\$44,573 32	\$44,573 32

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$43,093 45
Balance of manufacturing account,		17,001 30
Other items of income,		30 16
Interest paid,	\$95 63	
Dividends declared,	11,875 00	
Depreciation,	3,151 29	
Balance June 30, 1913,	45,002 99	
	<hr/>	<hr/>
	\$60,124 91	\$60,124 91

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$68,477 38
Steam plant,	133,985 43
Water power plant,	167,069 49
Electric plant,	82,637 23
Electric lines,	211,675 26
Transformers,	31,907 95
Meters,	31,304 21
Arc lamps,	4,814 55
Due for electricity,	16,619 82
Fuel on hand,	2,022 76
Incandescent lamps on hand,	2,120 28
Other materials on hand,	50,336 51
Fixtures, tools, etc., on hand,	4,986 40
Automobiles, etc.,	17,446 02
Sundry accounts due the company,	18,555 13
Office furniture,	3,158 19
Cash on hand,	12,799 21

Notes receivable,	\$900 00
Insurance,	3,394 66
Prepaid interest,	695 76
Total assets, as per books of the company,	<u>\$864,906 24</u>

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	100,000 00
Notes payable,	210,500 00
Unpaid bills,	11,183 36
Deposits,	20 00
Interest due but not paid,	350 00
Interest accrued but not due,	2,452 21
Total liabilities, as per books of the company,	<u>\$824,505 57</u>
Profit and loss balance,	40,400 67
	<u>\$864,906 24</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$26,201 61	
For current bought,	13,312 25	
distribution,	24,616 46	
management,	17,790 31	
taxes,	10,872 57	
incidentals,	9,789 02	
	<u>\$102,582 22</u>	
Income from sale of electricity,		\$182,817 33
Balance to profit and loss,	80,235 11	
	<u>\$182,817 33</u>	<u>\$182,817 33</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$27,565 22
Balance of manufacturing account,		80,235 11
Interest received,		45 00
Rents,		732 52
Interest paid,	\$14,493 01	
Dividends declared,	30,000 00	
Depreciation,	23,344 92	
Other items,	339 25	
Balance June 30, 1913,	40,400 67	
	<u>\$108,577 85</u>	<u>\$108,577 85</u>

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$50,422 49
Machinery and manufacturing appliances,	55,697 25
Street mains,	88,589 22
Services,	49,892 99
Meters,	21,883 16
Due for gas,	2,132 76
Gas coal on hand,	2,970 77
Enrichers on hand,	681 11
Other materials on hand,	5,127 84

Stoves on hand,	\$4,386 54
Sundry accounts due the company,	4,547 80
Office furniture,	265 00
Cash on hand,	972 99
Interest prepaid,	965 67

Total assets, as per books of the company,	\$288,535 59
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LIABILITIES.

Capital stock,	\$131,000 00
Bonds issued,	75,000 00
Notes payable,	75,000 00
Unpaid bills,	2,308 35
Interest due but not paid,	50 00
Interest accrued but not due,	20 68

Total liabilities, as per books of the company,	\$283,379 03
Profit and loss balance,	5,156 56
	<u>\$288,535 59</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$13,535 69	
For distribution,	2,596 08	
management,	6,130 38	
taxes,	2,624 55	
incidentals,	476 55	
	<u>\$25,363 25</u>	
Income from sale of gas,		\$38,980 51
residuals,		169 50
Balance to profit and loss,	13,786 76	
	<u>\$39,150 01</u>	<u>\$39,150 01</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$4,089 66
Balance of manufacturing account,		13,786 76
Jobbing,		1,299 74
Interest paid,	\$7,819 60	
Dividends declared,	6,200 00	
Balance June 30, 1913,	5,156 56	
	<u>\$19,176 16</u>	<u>\$19,176 16</u>

GREGORY, J. D.

(Princeton.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$341 45	
For management,	25 00	
taxes,	10	
	<u>\$366 55</u>	
Income from sale of gas,		\$442 02
Balance to profit and loss,	75 47	
	<u>\$442 02</u>	<u>\$442 02</u>

HADLEY LIGHTING COMPANY.

ASSETS.

Real estate,	\$445 94
Machinery and manufacturing appliances,	878 88
Street mains and services,	473 45
Meters,	102 92
Due for gas,	55 09
Other materials on hand,	90 05
Fixtures, tools, etc., on hand,	4 62
Cash on hand,	78 41

Total assets, as per books of the company, \$2,129 36

LIABILITIES.

Capital stock,	\$1,750 00
Notes payable,	200 00

Total liabilities, as per books of the company, \$1,950 00
 Profit and loss balance, 179 36

\$2,129 36

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$207 60		
For management, 25 00		
taxes, 17 94		
incidentals, 26		
	\$250 80	
Income from sale of gas,		\$330 46
Balance to profit and loss, 79 66		
	\$330 46	\$330 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$188 58
Balance of manufacturing account,		79 66
Jobbing,		12 35
Interest paid, \$14 98		
Dividends declared, 86 25		
Balance June 30, 1913, 179 36		
	\$280 59	\$280 59

HARVARD GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,764 29
Electric plant,	2,187 82
Electric lines,	21,218 22
Transformers,	834 89
Meters,	592 18

Sundry accounts due the company,	\$193 33
Office furniture,	7 55
Cash on hand,	1,292 55

Total assets, as per books of the company,	\$31,090 83
Profit and loss balance,	1,100 21

\$32,191 04

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	19,000 00
Unpaid bills,	1,179 06
Amounts due from the company, not included above,	11 98

Total liabilities, as per books of the company,	\$32,191 04
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$19 98	
For current bought,	447 66	
distribution,	7 82	
management,	585 24	
incidentals,	195 26	
	<hr/>	
	\$1,255 96	
Income from sale of electricity,		\$895 28
Balance to profit and loss,		360 68
	<hr/>	<hr/>
	\$1,255 96	\$1,255 96

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,	\$360 68	
Interest received,		\$19 32
Jobbing,		8 75
Interest paid,	667 60	
Other items,	100 00	
Balance June 30, 1913,		1,100 21
	<hr/>	<hr/>
	\$1,128 28	\$1,128 28

HATFIELD GAS COMPANY.

ASSETS.

Real estate,	\$626 67
Machinery and manufacturing appliances,	967 70
Street mains,	5,189 96
Services,	218 04
Meters,	263 89
Due for gas,	41 38
Carbide on hand,	22 05
Fixtures on hand,	2 40
Cash on hand,	8 41

Total assets, as per books of the company,	\$7,340 50
Profit and loss balance,	232 58

\$7,573 08

LIABILITIES.

Capital stock,	\$4,750 00
Notes payable,	2,400 00
Interest due but not paid,	120 00
Amounts due from the company, not included above,	303 08
Total liabilities, as per books of the company,	<u>\$7,573 08</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,	\$112 58	
Interest paid,	120 00	
Balance June 30, 1913,		\$232 58
	<u>\$232 58</u>	<u>\$232 58</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$210,196 58
Steam plant,	279,277 54
Electric plant,	98,120 33
Electric lines,	251,745 11
Transformers,	61,323 25
Meters,	46,253 21
Arc lamps,	21,149 57
Work in process,	19,919 38
Due for electricity,	14,663 35
Fuel on hand,	4,831 16
Carbons on hand,	348 96
Incandescent lamps on hand,	2,284 20
Other materials on hand,	26,944 51
Motors on hand,	1,603 15
Fixtures, tools, etc., on hand,	9,339 57
Horses, wagons, automobiles, etc.,	7,322 65
Sundry accounts due the company,	9,075 02
Office furniture,	8,408 76
Cash on hand,	57,200 78
Office building and tenements,	56,438 69
Total assets, as per books of the company,	<u>\$1,186,445 77</u>

LIABILITIES.

Capital stock,	\$558,500 00
Bonds issued,	85,000 00
Notes payable,	258,500 00
Unpaid bills,	13,330 96
Deposits,	3,963 25
Premium on capital stock,	176,280 00
Interest accrued but not due,	2,487 43
Reserve fund,	196 03
Depreciation fund,	10,815 90
Amounts due from the company, not included above,	1,442 03
Total liabilities, as per books of the company,	<u>\$1,110,515 60</u>
Profit and loss balance,	75,930 17
	<u>\$1,186,445 77</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$62,572 94	
For distribution,	26,519 22	
management,	38,263 10	
taxes,	15,714 27	
incidentals,	7,920 16	
	<hr/>	
	\$150,989 69	
Income from sale of electricity,		\$243,262 36
other sources,		59 20
Balance to profit and loss,	92,331 87	
	<hr/>	<hr/>
	\$243,321 56	\$243,321 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$64,313 84
Balance of manufacturing account,		92,331 87
Interest received,		346 85
Rents,		1,487 19
Jobbing,		1,467 18
Other items of income,		538 61
Interest paid,	\$13,853 73	
Dividends declared,	50,311 00	
Depreciation, reserve,	18,682 50	
Other items,	2,008 14	
Balance June 30, 1913,	75,930 17	
	<hr/>	<hr/>
	\$160,785 54	\$160,785 54

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$152,599 25
Machinery and manufacturing appliances,	405,768 11
Street mains and services,	285,747 59
Meters,	67,375 85
Due for gas,	17,535 82
Gas coal on hand,	5,971 31
Coke on hand,	233 30
Tar on hand,	5,797 46
Enrichers on hand,	10,746 05
Purifying materials on hand,	561 94
Other materials on hand,	26,260 53
Stoves on hand,	8,350 00
Fixtures, tools, etc., on hand,	19,191 51
Gas on hand,	635 51
Horses, wagons, automobiles, etc.,	3,919 48
Sundry accounts due the company,	12,734 42
Office furniture,	1,900 20
Cash on hand,	48,736 61
Haverhill Gas Securities Company,	218,265 42
Interest and taxes prepaid,	3,091 20
Insurance,	2,127 45
Stock, bonds and notes,	23,529 44
Total assets, as per books of the company,	<hr/>
	\$1,326,078 45

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	289,500 00
Unpaid bills,	11,621 54
Deposits,	16,186 99
Reserve fund,	260,000 00
Depreciation fund,	127,430 72
Amounts due from the company, not included above,	9,085 57
Total liabilities, as per books of the company,	\$788,824 82
Profit and loss balance,	537,253 63
	<u>\$1,326,078 45</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$83,039 98	
For distribution,	31,387 50	
management,	32,265 32	
taxes,	16,118 01	
incidentals,	6,750 54	
	<u>\$169,561 35</u>	
Income from sale of gas,		\$228,135 09
residuals,		4,438 26
other sources,		3,239 43
Balance to profit and loss,	66,251 43	
	<u>\$235,812 78</u>	<u>\$235,812 78</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$480,713 15
Balance of manufacturing account,		66,251 43
Interest received,		409 32
Rents,		1,104 29
Sale Merrimac Street property,		12,958 05
Other items of income,		91 26
Interest paid,	\$15,677 57	
Litigation expenses,	6,989 95	
Other items,	1,606 35	
Balance June 30, 1913,	537,253 63	
	<u>\$561,527 50</u>	<u>\$561,527 50</u>

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$2,000 00
Electric plant,	900 00
Electric lines,	900 00
Meters,	250 00
Arc lamps,	25 00
Due for electricity,	230 73
Sundry accounts due the company,	225 52
Cash on hand,	2,096 42
Notes receivable,	1,000 00
Total assets, as per books of the company,	<u>\$7,627 67</u>

LIABILITIES.	
Capital stock,	\$5,000 00
Total liabilities, as per books of the company,	\$5,000 00
Profit and loss balance,	2,627 67
	<hr/>
	\$7,627 67

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$982 20		
For distribution,	160 87		
management,	122 05		
taxes,	101 78		
incidentals,	27 50		
	<hr/>	\$1,394 40	
Income from sale of electricity,			\$1,973 99
other sources,			335 83
Balance to profit and loss,		915 42	
		<hr/>	<hr/>
		\$2,309 82	\$2,309 82

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1912,			\$2,078 97
Balance of manufacturing account,			915 42
Interest received,			66
Dividends declared,	\$250 00		
Depreciation,	117 38		
Balance June 30, 1913,	2,627 67		
	<hr/>	<hr/>	<hr/>
		\$2,995 05	\$2,995 05

HYANNIS ACETYLENE GAS PLANT.

ASSETS.	
Real estate,	\$376 40
Machinery and manufacturing appliances,	1,432 67
Street mains,	4,204 02
Services,	485 90
Meters,	423 05
Due for gas,	1,315 23
Other materials on hand,	93 00
Sundry accounts due the company,	1,115 00
Cash on hand,	110 81
	<hr/>
Total assets, as per books of the Company,	\$9,556 08

LIABILITIES.	
Capital invested,	\$6,270 70
Unpaid bills,	12 86
Amounts due from the Company, not included above,	2,388 00
	<hr/>
Total liabilities, as per books of the Company,	\$8,671 56
Profit and loss balance,	884 52
	<hr/>
	\$9,556 08

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At works,	\$2,562 39		
For distribution,	565 54		
management,	95 94		
taxes,	4 19		
incidentals,	25 00		
	<hr/>	\$3,253 06	
Income from sale of gas,			\$3,818 43
Balance to profit and loss,		565 37	
		<hr/>	<hr/>
		\$3,818 43	\$3,818 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$319 15
Balance of manufacturing account,		565 37
Balance June 30, 1913,	\$884 52	
	<hr/>	<hr/>
	\$884 52	\$884 52

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Profit and loss balance,	\$287,500 00
	<hr/>
	\$287,500 00

LIABILITIES.

Capital stock,	\$287,500 00
	<hr/>
Total liabilities, as per books of the company,	\$287,500 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$29,416 83
Coupon notes assumed,		28,000 00
Depreciation fund transferred,		5,159 31
Cash from Edison Electric Illtg. Co., Boston,		187,000 00
Accounts receivable,		4,220 23
Other items of income,		3,076 90
Dividends declared, in liquidation,	\$316,250 00	
Entire assets transferred to Edison Electric Illuminating Co., Boston,	228,123 27	
Balance June 30, 1913,		287,500 00
	<hr/>	<hr/>
	\$544,373 27	\$544,373 27

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,875 00
Machinery and manufacturing appliances,	13,391 92
Street mains,	7,848 96
Meters,	3,263 25

Due for gas,	\$3,297 59
Gas coal on hand,	110 00
Enrichers on hand,	162 50
Office furniture,	29 50
Cash on hand,	247 17
Investments,	1,200 00

Total assets, as per books of the company, \$33,425 89

LIABILITIES.

Capital stock.	\$16,000 00
Notes payable,	14,800 00
Unpaid dividends,	142 50

Total liabilities, as per books of the company, . . . \$30,942 50
Profit and loss balance, 2,483 39

\$33,425 89

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$3,357 32	
For distribution,	78 84	
management,	1,152 22	
taxes,	366 99	
	<hr/>	
	\$4,955 37	
Income from sale of gas,		\$5,909 65
Balance to profit and loss,	954 28	
	<hr/>	<hr/>
	\$5,909 65	\$5,909 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$2,554 23
Balance of manufacturing account,		954 28
Rents,		220 00
Interest paid,	\$765 12	
Dividends declared,	480 00	
Balance June 30, 1913,	2,483 39	
	<hr/>	<hr/>
	\$3,728 51	\$3,728 51

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$437,468 16
Machinery and manufacturing appliances (gas),	727,474 21
Street mains and services (gas),	705,626 44
Meters (gas),	161,717 27
Due for gas,	69,978 53
Gas coal on hand,	47,591 71
Coke on hand,	5,139 35
Ammonia on hand,	1,754 62
Tar on hand,	3,719 25
Enrichers on hand,	9,180 91
Purifying materials on hand,	2,356 00

Other gas materials on hand,	\$26,740 57
Stoves on hand,	8,508 66
Gas fixtures, tools, etc., on hand,	3,525 23
Real estate (electric),	23,993 81
Steam plant (electric),	76,766 26
Electric power plant,	742,341 25
Electric plant,	266,793 20
Electric lines,	462,343 13
Transformers,	40,564 72
Meters (electric),	52,752 08
Arc lamps,	39,547 21
Due for electricity,	43,269 02
Fuel on hand (electric),	3,673 61
Carbons on hand,	206 75
Incandescent lamps on hand,	7,852 63
Other electric materials on hand,	18,538 59
Motors on hand,	13,590 58
Horses, wagons, automobiles, etc.,	21,738 89
Sundry accounts due the company,	41,676 31
Office furniture,	7,393 56
Cash on hand,	90,263 93
New storehouse,	19,619 90
Office building,	50,118 10
Insurance,	4,800 00
Investments,	26 10

Total assets, as per books of the company, \$4,238,650 54

LIABILITIES.

Capital stock,	\$1,900,000 00
Bonds issued,	300,000 00
Notes payable,	949,000 00
Unpaid bills,	84,354 22
Deposits,	15,704 00
Premium on capital stock,	414,987 13
Interest accrued but not due,	9,557 47
Reserve funds,	36,058 92
Depreciation account,	115,421 10

Total liabilities, as per books of the company, \$3,825,082 84

Profit and loss balance, 413,567 70

\$4,238,650 54

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$237,832 18	
For distribution,	40,333 41	
management,	36,417 88	
taxes,	44,587 84	
incidentals,	7,877 54	
	<hr/>	
	\$367,048 85	
Operating expenses (electric):		
At station,	\$70,448 46	
For distribution,	43,888 55	
management,	21,850 72	
taxes,	28,315 83	
incidentals,	7,177 70	
	<hr/>	
	171,681 26	

	Dr.	Cr.
Income from sale of gas,		\$432,381 35
residuals,		46,530 33
sale of electricity,		300,787 81
other sources (electric),		521 08
Balance to profit and loss:		
Gas,	111,862 83	
Electric,	129,627 63	
	<hr/>	<hr/>
	\$780,220 57	\$780,220 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$397,225 14
Balance of gas manufacturing account,		111,862 83
Balance of electric manufacturing account,		129,627 63
Interest received,		2,822 59
Rents,		797 35
Jobbing,		641 46
Interest paid,	\$53,529 55	
Dividends declared,	152,000 00	
Depreciation account,	20,000 00	
Other items,	3,879 75	
Balance June 30, 1913,	413,567 70	
	<hr/>	<hr/>
	\$642,977 00	\$642,977 00

LEE ELECTRIC COMPANY.

ASSETS.

Street mains (gas),	\$500 00
Real estate,	14,795 09
Steam plant,	8,000 00
Electric plant,	7,781 18
Electric lines,	28,478 96
Transformers,	4,400 00
Meters,	5,100 00
Due for electricity,	4,066 92
Fuel on hand,	500 00
Incandescent lamps on hand,	125 00
Other materials on hand,	15 00
Fixtures, tools, etc., on hand,	407 14
Horses, wagons, automobiles, etc.,	147 57
Office furniture,	54 25
Cash on hand,	511 57
Total assets, as per books of the company,	<hr/> \$74,882 68

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	7,500 00
Interest accrued but not due,	435 00
Total liabilities, as per books of the company,	<hr/> \$67,935 00
Profit and loss balance,	6,947 68
	<hr/>
	\$74,882 68

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$5,377 44	
For current bought,	2,622 90	
distribution,	2,401 08	
management,	1,084 70	
taxes,	519 90	
incidentals,	793 50	
	<hr/>	
	\$12,799 52	
Income from sale of electricity,		\$20,702 16
Balance to profit and loss,	7,902 64	
	<hr/>	<hr/>
	\$20,702 16	\$20,702 16

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$5,485 73
Balance of manufacturing account,		7,902 64
Rents,		31 25
Interest paid,	\$1,835 33	
Dividends declared,	1,500 00	
Depreciation,	3,091 61	
Other items,	45 00	
Balance June 30, 1913,	6,947 68	
	<hr/>	<hr/>
	\$13,419 62	\$13,419 62

LENOX ELECTRIC COMPANY.

ASSETS.

Real estate,	\$10,935 49
Electric lines,	20,641 27
Transformers,	4,081 86
Meters,	3,564 22
Due for electricity,	1,845 63
Cash on hand,	4,118 54
Investments (bonds and savings bank deposits),	16,276 03
	<hr/>
Total assets, as per books of the company,	\$61,463 04

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	5,000 00
Unpaid bills,	510 30
	<hr/>
Total liabilities, as per books of the company,	\$25,510 30
Profit and loss balance,	35,952 74
	<hr/>
	\$61,463 04

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$9,311 40	
distribution,	1,125 35	
management,	1,160 19	
taxes,	478 00	
incidentals,	44 20	
	<hr/>	
	\$12,119 14	
Income from sale of electricity,		\$17,805 65
Balance to profit and loss,	5,686 51	
	<hr/>	<hr/>
	\$17,805 65	\$17,805 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$32,588 57
Balance of manufacturing account,		5,686 51
Interest received,		766 46
Dividends declared,	\$1,600 00	
Depreciation,	1,488 80	
Balance June 30, 1913,	35,952 74	
	<hr/>	<hr/>
	\$39,041 54	\$39,041 54

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$22,707 48
Steam plant,	74,261 37
Electric plant,	43,142 18
Electric lines,	122,447 39
Transformers,	11,182 68
Meters,	9,813 35
Arc lamps,	159 90
Due for electricity,	8,932 10
Fuel on hand,	717 75
Incandescent lamps on hand,	478 02
Other materials on hand,	8,154 91
Fixtures, tools, etc., on hand,	403 05
Horses, wagons, automobiles, etc.,	1,366 67
Sundry accounts due the company,	1,737 87
Office furniture,	1,411 38
Cash on hand,	4,412 38
	<hr/>
Total assets, as per books of the company,	\$311,328 48

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	70,000 00
Notes payable,	151,000 00
Unpaid bills,	1,310 41

Deposits,	\$923 78
Unpaid dividends,	2,400 00
Amounts due from the company, not included above,	840 36

Total liabilities, as per books of the company,	\$306,474 55
Profit and loss balance,	4,853 93

\$311,328 48

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$24,120 31	
For current bought,	289 62	
distribution,	7,463 95	
management,	9,531 37	
taxes,	5,213 79	
incidentals,	2,750 45	
	<hr/>	
	\$49,369 49	
Income from sale of electricity,		\$79,511 92
Balance to profit and loss,	30,142 43	
	<hr/>	
	\$79,511 92	\$79,511 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$5,797 73
Balance of manufacturing account,		30,142 43
Interest received,		149 38
Rents,		2 21
Transfer from depreciation fund account,		7,053 94
Interest paid,	\$12,092 66	
Dividends declared,	9,600 00	
Depreciation,	16,143 96	
Other items,	455 14	
Balance June 30, 1913,	4,853 93	
	<hr/>	
	\$43,145 69	\$43,145 69

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$14,942 50
Machinery and manufacturing appliances,	62,382 15
Street mains,	99,608 91
Services,	14,202 20
Meters,	17,097 29
Due for gas,	5,649 26
Gas coal on hand,	1,897 52
Enrichers on hand,	830 70
Purifying materials on hand,	9 90
Other materials on hand,	2,783 06
Fixtures, tools, etc., on hand,	2,774 67
Horses, wagons, automobiles, etc.,	168 59
Sundry accounts due the company,	2,920 52

Office furniture,	\$2,187 42
Cash on hand,	3,350 28
Investments,	1,200 00
<hr/>	
Total assets, as per books of the company,	\$232,004 97

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	113,500 00
Unpaid bills,	1,069 14
Deposits,	1,276 08
Unpaid dividends,	1,000 00
Interest accrued but not due,	416 67
Depreciation fund,	6,990 32
Amounts due from the company, not included above,	808 87
<hr/>	
Total liabilities, as per books of the company,	\$225,061 08
Profit and loss balance,	6,943 89
<hr/>	
	\$232,004 97

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$18,323 82	
For distribution,	2,982 85	
management,	7,608 56	
taxes,	4,140 71	
incidentals,	1,741 14	
	<hr/>	
	\$34,797 08	
Income from sale of gas,		\$49,348 35
Balance to profit and loss,	14,551 27	
	<hr/>	<hr/>
	\$49,348 35	\$49,348 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$18,328 69
Balance of manufacturing account,		14,551 27
Interest received,		182 42
Rents,		432 00
Interest paid,	\$9,498 67	
Dividends declared,	6,000 00	
Depreciation,	10,456 60	
Other items,	595 22	
Balance June 30, 1913,	6,943 89	
	<hr/>	<hr/>
	\$33,494 38	\$33,494 38

LEXINGTON GAS COMPANY.

ASSETS.

Street mains,	\$21,489 86
Services,	839 57
Meters,	1,787 57
Due for gas,	688 07

Fixtures, tools, etc., on hand,	\$336 23
Sundry accounts due the company,	361 30
Office furniture,	125 44
Cash on hand,	5,508 09
Notes receivable,	10,300 00

Total assets, as per books of the company, \$41,436 73

LIABILITIES.

Capital stock,	\$40,000 00
Unpaid bills,	374 60
Deposits,	80 00
Amounts due from the company, not included above,	135 71

Total liabilities, as per books of the company, \$40,590 31
 Profit and loss balance, 846 42

\$41,436 73

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For gas bought, \$3,011 52		
distribution, 192 23		
management, 1,448 66		
taxes, 300 11		
incidentals, 145 81		
	\$5,098 33	
Income from sale of gas,		\$5,119 62
Balance to profit and loss, 21 29		
	\$5,119 62	\$5,119 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$19 99
Balance of manufacturing account,		21 29
Interest received,		678 31
Jobbing,		126 83
Balance June 30, 1913, \$846 42		
	\$846 42	\$846 42

LOVELAND, WILLIAM O.

(Ashby.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$549 39		
For distribution, 15 00		
taxes, 52 32		
	\$616 71	
Income from sale of electricity,		\$1,293 94
Balance to profit and loss, 677 23		
	\$1,293 94	\$1,293 94

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$287,370 41
Steam plant,	451,584 49
Electric plant,	263,855 17
Electric lines,	690,153 65
Transformers,	132,012 65
Meters,	84,551 76
Arc lamps,	52,120 24
Due for electricity,	44,221 11
Fuel on hand,	36,158 66
Carbons on hand,	236 91
Incandescent lamps on hand,	3,104 48
Other materials on hand,	33,303 46
Motors on hand,	5,340 03
Fixtures, tools, etc., on hand,	2,662 83
Horses, wagons, automobiles, etc.,	9,133 66
Sundry accounts due the company,	4,083 81
Office furniture,	1,346 84
Cash on hand,	57,406 17
Notes receivable,	6,297 62
Taxes prepaid,	417 62
Insurance,	2,233 44
Bond sinking fund,	13,478 58
Premium on bonds retired,	4,879 89
Total assets, as per books of the company,	\$2,185,953 48

LIABILITIES.

Capital stock,	\$1,176,400 00
Bonds issued,	61,000 00
Unpaid bills,	11,716 44
Deposits,	3,187 76
Premium on capital stock,	342,294 25
Bond sinking fund,	147,358 47
Replacement reserve,	195,736 42
Other reserve funds,	6,568 12
Amounts due from the company, not included above,	20,522 24
Total liabilities, as per books of the company,	\$1,964,783 70
Profit and loss balance,	221,169 78
	\$2,185,953 48

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$107,873 43	
For distribution,	64,636 56	
management,	50,448 03	
taxes,	43,367 78	
incidentals,	10,933 30	
	\$277,259 10	
Income from sale of electricity,		\$436,267 30
Balance to profit and loss,	159,008 20	
	\$436,267 30	\$436,267 30

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$160,020 13
Balance of manufacturing account,		159,008 20
Interest received,		623 92
Jobbing,		1,997 39
Interest paid,	\$5,846 43	
Dividends declared,	91,036 00	
Bond sinking fund,	3,475 00	
Other items,	122 43	
Balance June 30, 1913,	221,169 78	
	<hr/>	<hr/>
	\$321,649 64	\$321,649 64

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,300,577 75
Machinery and manufacturing appliances,	123,233 72
Street mains, services and meters,	239,857 27
Gas arc lamps,	24,182 14
Due for gas,	14,283 49
Gas coal on hand,	61,145 44
Coke on hand,	14,839 73
Tar on hand,	7,201 74
Ammoniacal liquor on hand,	1,571 85
Enrichers on hand,	8,932 53
Purifying materials on hand,	1,659 69
Other materials on hand,	36,883 41
Work in process,	335,078 37
Sundry accounts due the company,	29,040 62
Cash on hand,	47,035 46
Insurance,	4,543 98
Investments (real estate),	87,983 25
Total assets, as per books of the company,	<hr/> \$2,338,050 44

LIABILITIES.

Capital stock,	\$1,000,000 00
Notes payable,	395,000 00
Unpaid bills,	11,308 08
Deposits,	8,832 88
Premium on capital stock,	417,157 91
Interest accrued but not due,	3,641 36
Amounts due from the company, not included above,	9,419 00
Total liabilities, as per books of the company,	<hr/> \$1,845,359 23
Profit and loss balance,	492,691 21
	<hr/> \$2,338,050 44

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$312,599 56	
For distribution,	89,801 46	
management,	25,950 63	
taxes,	57,580 48	
incidentals,	6,624 47	
	<hr/>	
	\$492,556 60	

	Dr.	Cr.
Income from sale of gas,		\$565,355 11
residuals,		91,022 37
other sources,		12,989 29
Balance to profit and loss,	\$176,810 17	
	<hr/>	<hr/>
	\$669,366 77	\$669,366 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$489,908 23
Balance of manufacturing account,		176,810 17
Rents,		4,831 54
Jobbing,		9,826 27
Interest paid,	\$17,580 38	
Dividends declared,	120,000 00	
Depreciation,	41,894 13	
Other items,	9,210 49	
Balance June 30, 1913,	492,691 21	
	<hr/>	<hr/>
	\$681,376 21	\$681,376 21

LUDLOW MANUFACTURING COMPANY.

ASSETS.

Electric lines,	\$12,849 36
Transformers,	2,138 65
Meters,	4,759 70
Due for electricity,	1,131 57
Cash on hand,	4,001 62
	<hr/>
Total assets, as per books of the company,	\$24,880 90

LIABILITIES.

Capital invested,	\$18,575 57
Notes payable,	2,000 00
Depreciation fund,	730 66
	<hr/>
Total liabilities, as per books of the company,	\$21,306 23
Profit and loss balance,	3,574 67
	<hr/>
	\$24,880 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$8,595 77	
distribution,	1,851 31	
taxes,	178 43	
incidentals,	5 00	
	<hr/>	
	\$10,630 51	
Income from sale of electricity,		\$15,211 40
Balance to profit and loss,	4,580 89	
	<hr/>	<hr/>
	\$15,211 40	\$15,211 40

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$4,580 89
Interest received,		41 63
Interest paid,	\$123 37	
Depreciation,	924 48	
Balance June 30, 1913,	3,574 67	
	<hr/>	<hr/>
	\$4,622 52	\$4,622 52

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$417,706 22
Machinery and manufacturing appliances (gas),	729,802 78
Street mains (gas),	575,169 04
Water supply wells,	1,107 71
Meters (gas),	133,049 61
Due for gas,	33,450 32
Gas coal on hand,	32,904 91
Coke on hand,	11,044 39
Tar on hand,	1,477 50
Ammoniacal liquor on hand,	448 74
Enrichers on hand,	15,865 13
Purifying materials on hand,	1,491 62
Other gas materials on hand,	47,755 81
Stoves on hand,	13,673 14
Tools on hand,	751 74
Real estate (electric),	165,427 58
Steam plant (electric),	296,685 02
Electric plant,	219,638 34
Electric lines,	893,995 36
Transformers,	46,228 22
Meters (electric),	99,673 29
Arc lamps,	22,026 07
Due for electricity,	32,754 21
Fuel on hand (electric),	21,201 49
Carbons on hand,	356 38
Oil and waste on hand,	137 24
Incandescent lamps on hand,	681 31
Globes on hand,	387 35
Other electric materials on hand,	66,041 04
Motors on hand,	2,601 06
Electric fixtures on hand,	2,060 05
Horses, wagons, automobiles, etc.,	21,874 38
Sundry accounts due the company,	11,203 37
Office furniture,	3,500 00
Cash on hand,	254,571 81
Office buildings,	139,971 73
Other materials on hand,	1,592 39
Insurance,	7,695 43
Investments,	100 00

Total assets, as per books of the company, \$4,326,101 78

LIABILITIES.

Capital stock,	\$1,182,500 00
Unpaid bills,	97,915 55
Deposits,	17,772 33
Premium on capital stock,	856,598 55
Reserve funds,	84,222 29
Depreciation fund,	143,085 48
Surplus invested in plant,	1,506,250 83

Total liabilities, as per books of the company,	\$3,888,345 03
Profit and loss balance,	437,756 75

\$4,326,101 78

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$308,455 27	
For distribution,	89,848 58	
management,	27,097 53	
taxes,	45,073 05	
incidentals,	13,546 71	
	<hr/>	
	\$484,021 14	
Operating expenses (electric):		
At station,	\$105,119 37	
For distribution,	81,350 83	
management,	21,758 34	
taxes,	42,301 54	
incidentals,	13,776 91	
	<hr/>	
	264,306 99	
Income from sale of gas,		\$601,889 05
residuals,		62,108 52
sale of electricity,		477,338 97
Balance to profit and loss:		
Gas,	179,976 43	
Electric,	213,031 98	
	<hr/>	
	\$1,141,336 54	\$1,141,336 54

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$422,198 82
Balance of gas manufacturing account,		179,976 43
Balance of electric manufacturing account,		213,031 98
Interest received,		7,321 40
Rents,		2,115 03
Replacement account,	\$23,481 00	
Interest paid,	526 57	
Dividends declared,	236,500 00	
Accident insurance reserve,	10,000 00	
Depreciation,	19,632 54	
Depreciation fund,	35,221 50	
Surplus invested in plant,	61,525 30	
Balance June 30, 1913,	437,756 75	
	<hr/>	
	\$824,643 66	\$824,043 66

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$224,988 43
Steam plant,	198,653 64
Electric plant,	122,264 39
Electric lines,	596,625 05
Transformers,	72,694 79
Meters,	99,106 02
Arc lamps,	17,812 75
Unfinished construction,	54,686 44
Due for electricity,	23,278 38
Fuel on hand,	1,783 73
Carbons on hand,	407 64
Incandescent lamps on hand,	6,140 27
Other materials on hand,	43,816 39
Motors on hand,	1,104 21
Fixtures, tools, etc., on hand,	3,281 12
Horses, wagons, automobiles, etc.,	34,402 89
Sundry accounts due the company,	31,366 42
Office furniture,	2,210 83
Cash on hand,	68,851 47
Bonds in reserve fund account,	32,876 92
Investments,	10,297 08
Total assets, as per books of the company,	\$1,646,648 86

LIABILITIES.

Capital stock,	\$732,000 00
Bonds issued,	100,000 00
Notes payable,	275,000 00
Unpaid bills,	56,854 91
Deposits,	12,120 00
Premium on capital stock,	237,650 00
Interest accrued but not due,	2,884 93
Reserve for bad debts,	419 52
Depreciation reserve,	29,836 30
Amounts due from the company, not included above,	6,149 18
Total liabilities, as per books of the company,	\$1,452,914 84
Profit and loss balance,	193,734 02
	\$1,646,648 86

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$89,386 12	
For current bought,	1,035 00	
distribution,	93,261 50	
management,	48,428 68	
taxes,	23,360 23	
incidentals,	16,523 33	
	<hr/>	
	\$271,994 86	
Income from sale of electricity,		\$366,373 48
other sources,		9,564 14
Balance to profit and loss,	103,942 76	
	<hr/>	
	\$375,937 62	\$375,937 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$186,360 46
Balance of manufacturing account,		103,942 76
Interest received,		1,608 48
Rents,		275 35
Jobbing,		3,399 15
Other items of income,		10,475 23
Interest paid,	\$19,099 38	
Dividends declared,	75,420 00	
Depreciation reserve,	17,458 41	
Other items,	349 62	
Balance June 30, 1913,	193,734 02	
	<hr/>	<hr/>
	\$300,061 43	\$306,061 43

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$470,204 65
Machinery and manufacturing appliances,	645,891 48
Street mains,	893,002 16
Services,	121,652 65
Meters,	232,567 89
Due for gas,	15,884 07
Gas coal on hand,	23,037 97
Coke on hand,	10,446 59
Tar on hand,	371 24
Ammoniacal liquor on hand,	487 57
Enrichers on hand,	1,025 81
Purifying materials on hand,	2,592 69
Other materials on hand,	64,474 50
Stoves on hand,	3,662 05
Fixtures, tools, etc., on hand,	12,061 43
Unfinished construction,	188,514 28
Horses, wagons, automobiles, etc.,	19,864 93
Sundry accounts due the company,	86,622 82
Office furniture,	14,572 48
Cash on hand,	176,449 44
Notes receivable,	20,000 00
Investments,	2,900 00
	<hr/>
Total assets, as per books of the company,	\$3,006,286 70

LIABILITIES.

Capital stock,	\$1,624,000 00
Notes payable,	900,000 00
Unpaid bills,	51,188 55
Deposits,	12,495 00
Premium on capital stock,	296,713 62
Interest accrued but not due,	5,741 61

Reserve funds,	\$48,607 35
Depreciation fund,	8,469 62
Amounts due from the company, not included above,	4,924 51

Total liabilities, as per books of the company,	\$2,952,140 26
Profit and loss balance,	54,146 44

\$3,006,286 70

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$261,158 54	
For gas bought,	1,780 02	
distribution,	58,458 40	
management,	52,492 71	
taxes,	50,680 05	
incidentals,	13,836 46	
	<hr/>	
	\$438,406 18	
Income from sale of gas,		\$539,052 71
residuals,		54,386 41
other sources,		1,330 24
Balance to profit and loss,	156,363 18	
	<hr/>	<hr/>
	\$594,769 36	\$594,769 36

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$42,425 96
Balance of manufacturing account,		156,363 18
Interest received,		4,414 18
Rents,		406 28
Jobbing,		7,021 27
Surplus of Peoples Gas & Electric Company,		15,070 84
Other items of income,		3,768 90
Interest paid,	\$32,210 17	
Dividends declared,	129,920 00	
Depreciation,	9,824 01	
Other items,	3,869 99	
Balance June 30, 1913,	54,146 44	
	<hr/>	<hr/>
	\$229,470 61	\$229,470 61

MANCHESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$14,793 76
Electric plant,	7,990 00
Electric lines,	141,142 14
Transformers,	7,488 30
Meters,	5,915 19
Due for electricity,	3,880 58
Horses, wagons, automobiles, etc.,	440 00
Sundry accounts due the company,	1,757 02
Office furniture,	100 00
Cash on hand,	8,464 76

Total assets, as per books of the company, \$191,971 75

LIABILITIES.

Capital stock,	\$116,500 00
Notes payable,	55,000 00
Unpaid bills,	1,324 65
Deposits,	181 35
Interest accrued but not due,	1,375 00
Depreciation fund,	12,300 00
Amounts due from the company, not included above,	500 00

Total liabilities, as per books of the company,	\$187,181 00
Profit and loss balance,	4,790 75

\$191,971 75

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$50 00	
For current bought,	11,002 50	
distribution,	1,505 17	
management,	4,269 98	
taxes,	968 46	
incidentals,	252 18	
	<hr/>	
	\$18,048 29	
Income from sale of electricity,		\$33,163 54
Balance to profit and loss,	15,115 25	
	<hr/>	<hr/>
	\$33,163 54	\$33,163 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$2,845 36	
Balance of manufacturing account,		\$15,115 25
Interest received,		167 33
Jobbing,		625 93
Other items of income,		79 90
Interest paid,	2,636 00	
Dividends declared,	2,912 50	
Depreciation fund,	2,800 00	
Other items,	3 80	
Balance June 30, 1913,	4,790 75	
	<hr/>	<hr/>
	\$15,988 41	\$15,988 41

MARION GAS COMPANY.

ASSETS.

Real estate (gas),	\$3,100 00
Machinery and manufacturing appliances (gas),	3,313 30
Street mains (gas),	15,592 01
Meters (gas),	469 07
Due for gas,	1,144 05
Carbide on hand,	315 00
Other materials on hand,	234 00
Fixtures, tools, etc., on hand,	148 09
Electric plant,	13,023 97

Electric lines,	\$41,624 33
Transformers,	2,326 68
Meters (electric),	3,209 85
Due for electricity,	6,104 18
Incandescent lamps on hand,	364 18
Other electric materials on hand,	2,878 35
Sundry accounts due the company,	35 50
Cash on hand,	1,949 58
Total assets, as per books of the company,	<u>\$95,832 14</u>

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	16,000 00
Unpaid bills,	2,506 33
Premium on capital stock,	23 00
Interest accrued but not due,	89 38
Total liabilities, as per books of the company,	<u>\$78,618 71</u>
Profit and loss balance,	17,213 43
	<u>\$95,832 14</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$3,624 81	
For distribution,	444 38	
management,	890 65	
taxes,	104 40	
incidentals,	26 00	
	<u>\$5,090 24</u>	
Operating expenses (electric):		
At station,	\$633 66	
For current bought,	10,076 74	
distribution,	1,783 63	
management,	1,781 30	
taxes,	276 66	
incidentals,	400 35	
	<u>14,952 34</u>	
Income from sale of gas,		\$6,132 31
sale of electricity,		21,404 72
Balance to profit and loss:		
Gas,	1,042 07	
Electric,	6,452 38	
	<u>\$27,537 03</u>	<u>\$27,537 03</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$10,955 83
Balance of gas manufacturing account,		1,042 07
Balance of electric manufacturing account,		6,452 38
Jobbing,		35 48
Other items of income,		624 11
Interest paid,	\$1,428 09	
Other items,	468 35	
Balance June 30, 1913,	17,213 43	
	<u>\$19,109 87</u>	<u>\$19,109 87</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Real estate,	\$31,223 11
Steam plant,	66,198 57
Electric plant,	73,351 52
Electric lines,	219,902 05
Transformers,	22,432 17
Meters,	22,635 20
Due for electricity,	11,645 70
Fuel on hand,	92 23
Incandescent lamps on hand,	1,964 82
Other materials on hand,	1,457 74
Motors on hand,	1,081 93
Fixtures, tools, etc., on hand,	1,066 91
Horses, wagons, automobiles, etc.,	2,133 77
Sundry accounts due the company,	20,736 55
Office furniture,	3,633 05
Cash on hand,	25,712 98
Unexpired interest,	1,417 10
Insurance,	1,061 69
Investments,	2,068 78

Total assets, as per books of the company, \$509,815 87

LIABILITIES.

Capital stock,	\$200,000 00
Notes payable,	252,750 00
Unpaid bills,	6,233 52
Interest accrued but not due,	1,847 93
Amounts due from the company, not included above,	2,675 91

Total liabilities, as per books of the company, \$463,507 36
 Profit and loss balance, 46,308 51

\$509,815 87

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$9,493 65	
For current bought,	27,809 09	
distribution,	10,491 15	
management,	5,852 45	
taxes,	9,753 83	
incidentals,	1,900 57	
	\$65,300 74	
Income from sale of electricity,		\$115,930 17
Balance to profit and loss,	50,629 43	
	\$115,930 17	\$115,930 17

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$45,472 87
Balance of manufacturing account,		50,629 43
Interest received,		457 08

	DR.	CR.
Rents,		\$462 32
Jobbing,		925 24
Interest paid,	\$13,843 74	
Dividends declared,	20,000 00	
Depreciation,	15,500 00	
Other items,	2,294 69	
Balance June 30, 1913,	46,308 51	
	<hr/>	<hr/>
	\$97,946 94	\$97,946 94

MARLBORO-HUDSON GAS COMPANY.

ASSETS.

Real estate,	\$35,374 80
Machinery and manufacturing appliances,	76,712 88
Street mains,	168,419 28
Services,	33,230 64
Meters,	27,974 81
Work in process,	36,814 90
Due for gas,	5,497 20
Gas coal on hand,	387 44
Coke on hand,	369 53
Tar on hand,	40 06
Carbon on hand,	58 03
Other materials on hand,	4,950 50
Stoves on hand and rented,	7,807 36
Fixtures, tools, etc., on hand,	1,104 75
Horses, wagons, automobiles, etc.,	1,374 17
Sundry accounts due the company,	5,672 42
Office furniture,	1,120 48
Cash on hand,	22,845 04
Interest prepaid,	521 94
Insurance,	383 21
	<hr/>
Total assets, as per books of the company,	\$430,659 44

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	41,500 00
Notes payable,	139,585 00
Unpaid bills,	8,826 08
Deposits,	243 37
Unpaid dividends,	5,000 00
Interest accrued but not due,	1,209 33
Amounts due from the company, not included above,	1,180 95
	<hr/>
Total liabilities, as per books of the company,	\$397,544 73
Profit and loss balance,	33,114 71

 \$430,659 44

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$22,509 59	
For gas bought,	9,036 55	
distribution,	3,582 90	
management,	3,112 99	
taxes,	3,735 45	
incidentals,	266 08	
	<hr/>	
	\$42,243 56	
Income from sale of gas,		\$58,935 95
residuals,		4,710 70
other sources,		742 78
Balance to profit and loss,	22,145 87	
	<hr/>	<hr/>
	\$64,389 43	\$64,389 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$36,342 75
Balance of manufacturing account,		22,145 87
Interest received,		926 38
Jobbing,		3,396 22
Interest paid,	\$9,434 54	
Dividends declared,	12,500 00	
Depreciation,	3,450 00	
Extra dividend,	1,950 00	
Other items,	2,361 97	
Balance June 30, 1913,	33,114 71	
	<hr/>	<hr/>
	\$62,811 22	\$62,811 22

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MIDDLETON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric lines,	\$2,502 28
Transformers,	196 05
Meters,	265 47
Due for electricity,	52 73
Other materials on hand,	6 90
Cash on hand,	95 39
	<hr/>
Total assets, as per books of the company,	3,118 82
Profit and loss balance,	871 83
	<hr/>
	\$3,990 65

LIABILITIES.

Capital stock,	\$1,550 00
Notes payable,	1,800 00
Unpaid bills,	640 65
	<hr/>
Total liabilities, as per books of the company,	\$3,990 65

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$376 20	
distribution,	162 51	
management,	80 38	
taxes,	27 85	
incidentals,	224 67	
	<hr/>	
	\$871 61	
Income from sale of electricity,		\$781 81
Balance to profit and loss,		89 80
	<hr/>	<hr/>
	\$871 61	\$871 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$678 53	
Balance of manufacturing account,	89 80	
Interest paid,	103 50	
Balance June 30, 1913,		\$871 83
	<hr/>	<hr/>
	\$871 83	\$871 83

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant,	\$16,782 28
Electric lines,	61,022 03
Transformers,	3,181 04
Meters,	8,090 67
Arc lamps,	1,156 20
Due for electricity,	4,117 82
Carbons on hand,	9 57
Incandescent lamps on hand,	353 69
Other materials on hand,	395 61
Fixtures, tools, etc., on hand,	486 33
Sundry accounts due the company,	735 86
Office furniture,	814 20
Cash on hand,	1,777 52
Investments (tenements),	12,402 33
	<hr/>
Total assets, as per books of the company,	\$111,325 15

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	40,000 00
Notes payable,	21,300 00
Unpaid bills,	2,990 32
Deposits,	259 00
Unpaid dividends,	1,200 00
Interest accrued but not due,	166 67
Amounts due from the company, not included above,	959 80
	<hr/>
Total liabilities, as per books of the company,	\$106,875 79
Profit and loss balance,	4,449 36
	<hr/>
	\$111,325 15

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$73 94	
For current bought,	14,320 29	
distribution,	3,472 70	
management,	4,734 08	
taxes,	1,946 11	
incidentals,	676 23	
	<hr/>	
	\$25,223 35	
Income from sale of electricity,		\$34,756 99
Balance to profit and loss,	9,533 64	
	<hr/>	<hr/>
	\$34,756 99	\$34,756 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$3,281 02
Balance of manufacturing account,		9,533 64
Interest received,		5 55
Rents,		1,173 33
Other items of income,		225 00
Interest paid,	\$3,314 62	
Dividends declared,	4,600 00	
Depreciation,	1,289 74	
Other items,	564 82	
Balance June 30, 1913,	4,449 36	
	<hr/>	<hr/>
	\$14,218 54	\$14,218 54

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,821 13
Machinery and manufacturing appliances,	25,764 08
Street mains,	53,512 45
Services,	2,743 02
Meters,	7,588 39
Due for gas,	3,748 11
Gas coal on hand,	4,419 00
Coke on hand,	1,000 00
Tar on hand,	384 00
Enrichers on hand,	505 00
Purifying materials on hand,	27 60
Other materials on hand,	2,047 65
Fixtures, tools, etc., on hand,	2,894 21
Horses, wagons, automobiles, etc.,	515 58
Sundry accounts due the company,	2,624 56
Office furniture,	1,068 40
Cash on hand,	1,159 93
	<hr/>
Total assets, as per books of the company,	\$126,823 11

LIABILITIES.

Capital stock,	\$72,300 00
Notes payable,	46,100 00
Unpaid bills,	1,752 04

Deposits,	\$631 00
Unpaid dividends,	1,084 50
Amounts due from the company, not included above,	72 50
Total liabilities, as per books of the company,	<u>\$121,940 04</u>
Profit and loss balance,	4,883 07
	<u>\$126,823 11</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$17,451 71	
For distribution,	1,811 88	
management,	4,703 63	
taxes,	2,284 16	
incidentals,	1,129 17	
	<u>\$27,380 55</u>	
Income from sale of gas,		\$30,294 45
residuals,		4,819 33
Balance to profit and loss,	7,733 23	
	<u>\$35,113 78</u>	<u>\$35,113 78</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$5,962 85
Balance of manufacturing account,		7,733 23
Other items of income,		1,834 60
Interest paid,	\$2,550 29	
Dividends declared,	3,976 50	
Depreciation,	3,393 58	
Other items,	727 24	
Balance June 30, 1913,	4,883 07	
	<u>\$15,530 68</u>	<u>\$15,530 68</u>

MILL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$8,239 09
Steam plant,	3,715 80
Electric plant,	4,175 30
Electric lines,	13,125 68
Transformers,	1,743 94
Meters,	2,953 84
Due for electricity,	1,300 35
Other materials on hand,	636 17
Sundry accounts due the company,	24 62
Office furniture,	114 61
Cash on hand,	291 44
Investments,	500 00
Total assets, as per books of the company,	<u>\$36,820 84</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	12,000 00
Notes payable,	6,000 00

Unpaid bills,	\$2,326 45
Interest accrued but not due,	180 00
Amounts due from the company, not included above,	681 28

Total liabilities, as per books of the company,	\$36,187 73
Profit and loss balance,	633 11

\$36,820 84

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$2,149 95	
distribution,	1,114 14	
management,	1,443 75	
taxes,	557 87	
incidentals,	96 67	
	<hr/>	
	\$5,362 38	
Income from sale of electricity,		\$7,866 30
Balance to profit and loss,	2,503 92	
	<hr/>	<hr/>
	\$7,866 30	\$7,866 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$202 93
Balance of manufacturing account,		2,503 92
Interest received,		7 65
Rents,		72 00
Interest paid,	\$1,168 99	
Dividends declared,	975 00	
Other items,	9 40	
Balance June 30, 1913,	633 11	
	<hr/>	<hr/>
	\$2,786 50	\$2,786 50

MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$200 00
Water wheel,	58 48
Steam plant,	1,028 82
Electric plant,	756 08
Electric lines,	1,302 44
Meters,	632 28
Due for electricity,	127 05
Fuel on hand,	28 00
Incandescent lamps on hand,	54 00
Fixtures, tools, etc., on hand,	62 10
Cash on hand,	371 30
Notes receivable,	25 67
Investments,	324 08

Total assets, as per books of the company, \$4,970 30

LIABILITIES.

Capital stock,	\$2,000 00
Notes payable,	1,000 00
Interest accrued but not due,	4 58
Reserve fund,	300 00
Total liabilities, as per books of the company,	\$3,304 58
Profit and loss balance,	1,665 72
	<u>\$1,970 30</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$725 81	
For distribution,	50 24	
management,	80 32	
taxes,	59 63	
	<u>\$916 00</u>	
Income from sale of electricity,		\$1,283 39
other sources,		113 20
Balance to profit and loss,	480 59	
	<u>\$1,396 59</u>	<u>\$1,396 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$1,707 20
Balance of manufacturing account,		480 59
Interest received,		4 88
Jobbing,		9 46
Other items of income,		5 42
Interest paid,	\$55 14	
Depreciation,	419 79	
Reserve fund,	50 00	
Other items,	16 90	
Balance June 30, 1913,	1,665 72	
	<u>\$2,207 55</u>	<u>\$2,207 55</u>

NANTUCKET.

(See CITIZENS' GAS, ELECTRIC AND POWER COMPANY.)

NASHUA RIVER PAPER CORPORATION.

(East Pepperell.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$1,095 00	
For current bought,	1,918 36	
distribution,	816 09	
management,	436 00	
taxes,	210 21	
incidentals,	70 17	
	<u>\$4,545 83</u>	
Income from sale of electricity,		\$5,331 26
Balance to profit and loss,	785 43	
	<u>\$5,331 26</u>	<u>\$5,331 26</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$38,139 69
Machinery and manufacturing appliances,	7,966 97
Street mains and services,	49,044 71
Meters,	10,170 99
Due for gas,	2,718 08
Gas coal on hand,	484 56
Coke on hand,	536 52
Tar on hand,	115 26
Enrichers on hand,	54 67
Purifying materials on hand,	146 82
Other materials and stoves on hand,	4,186 28
Fixtures, tools, etc., on hand,	539 50
Horses, wagons, automobiles, etc.,	25 00
Sundry accounts due the company,	2,590 01
Office furniture,	449 50
Cash on hand,	1,599 37
Accident fund,	526 12

Total assets, as per books of the company, \$119,294 05

LIABILITIES.

Capital stock,	\$59,600 00
Notes payable,	42,500 00
Unpaid bills,	4,259 56
Reserve fund,	526 12

Total liabilities, as per books of the company, \$106,885 68

Profit and loss balance, 12,408 37

\$119,294 05

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$10,531 44	
For gas bought,	7,151 63	
For distribution,	3,435 35	
management,	2,314 84	
taxes,	1,570 69	
incidentals,	1,025 47	
	\$26,029 42	
Income from sale of gas,		\$23,503 72
residuals,		2,334 09
other sources,		169 13
Balance to profit and loss,		22 48
	\$26,029 42	\$26,029 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$15,540 80
Balance of manufacturing account,	\$22 48	
Rents,		384 00
Jobbing,		616 87

	Dr.	Cr.
Interest paid,	\$2,135 76	
Dividends declared,	1,490 00	
Depreciation,	32 80	
Reserve fund,	300 00	
Other items,	152 26	
Balance June 30, 1913,	12,408 37	
	<hr/>	<hr/>
	\$16,541 67	\$16,541 67

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$278,893 16
Machinery and manufacturing appliances (gas),	212,932 53
Street mains (gas),	429,692 20
Services (gas),	83,131 45
Meters (gas),	116,255 47
Due for gas,	19,422 68
Gas coal on hand,	17,296 37
Coke on hand,	2,937 00
Tar on hand,	4,347 00
Enrichers on hand,	9,872 83
Purifying materials on hand,	1,626 04
Other gas materials on hand,	42,178 92
Stoves on hand,	3,976 83
Gas fixtures on hand,	5,101 06
Real estate (electric),	73,415 00
Steam plant (electric),	121,242 26
Electric plant,	92,096 35
Electric lines,	409,667 20
Transformers,	22,841 91
Meters (electric),	41,197 69
Arc lamps,	12,154 81
Due for electricity,	10,709 83
Fuel on hand (electric),	248 14
Incandescent lamps on hand,	3,236 11
Other electric materials on hand,	55,289 31
Motors on hand,	9,095 83
Horses, wagons, automobiles, etc.,	24,463 77
Sundry accounts due the company,	18,572 87
Office furniture,	2,350 00
Cash on hand,	103,709 74
Notes receivable,	903 38
Office building,	40,000 00
New office building in construction,	35,611 06
Investments,	50,671 69
Deposits investment,	31,031 25

Total assets, as per books of the company, \$2,386,171 74

LIABILITIES.

Capital stock,	\$1,060,000 00
Notes payable,	380,000 00
Unpaid bills,	31,972 90
Deposits,	28,106 31

Unpaid dividends,	\$42,400 00
Interest due but not paid,	2,974 32
Premium on capital stock,	215,270 95
Reserve fund,	25,619 35
Depreciation fund,	75,840 46
Amounts due from the company, not included above,	30,111 78

Total liabilities, as per books of the company,	\$1,892,296 07
Profit and loss balance,	493,875 67

\$2,386,171 74

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$182,124 05	
For distribution,	78,667 60	
management,	30,818 71	
taxes,	41,337 40	
incidentals,	7,557 90	
	<hr/>	
	\$340,505 66	
Operating expenses (electric):		
At station,	\$66,958 46	
For distribution,	56,685 34	
management,	15,409 30	
taxes,	20,667 69	
incidentals,	5,591 35	
	<hr/>	
	165,312 14	
Income from sale of gas,		\$446,098 12
residuals,		29,130 08
other sources (gas),		12,310 91
sale of electricity,		251,489 93
other sources (electric),		885 93
Balance to profit and loss:		
Gas,	147,033 45	
Electric,	87,063 72	
	<hr/>	<hr/>
	\$739,914 97	\$739,914 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$501,746 10
Balance of gas manufacturing account,		147,033 45
Balance of electric manufacturing account,		87,063 72
Interest received,		1,407 86
Rents,		2,698 00
Jobbing,		7,808 17
Other items of income,		145 02
Interest paid,	\$10,179 30	
Dividends declared,	148,400 00	
Reserve for insurance,	7,000 00	
Depreciation,	11,055 24	
Depreciation fund,	75,000 00	
Other items,	2,392 11	
Balance June 30, 1913,	493 875 67	
	<hr/>	<hr/>
	\$747,902 32	\$747,902 32

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,532 43
Machinery and manufacturing appliances (gas),	113,280 93
Street mains (gas),	43,847 33
Meters (gas),	10,333 87
Due for gas,	9,170 91
Gas coal on hand,	1,515 98
Coke on hand,	746 00
Tar on hand,	840 00
Enrichers on hand,	208 50
Other gas materials on hand,	221 40
Stoves on hand,	555 35
Gas fixtures on hand,	25 26
Real estate (electric),	36,737 48
Steam plant (electric),	83,459 88
Electric plant,	47,544 77
Electric lines,	43,416 89
Transformers,	14,060 22
Meters (electric),	11,343 06
Arc lamps,	11,216 83
Due for electricity,	8,834 63
Carbons on hand,	74 96
Incandescent lamps on hand,	43 25
Other electric materials on hand,	81 12
Horses, wagons, automobiles, etc.,	400 00
Sundry accounts due the company,	1,509 13
Office furniture,	1,845 58
Cash on hand,	3,865 34
Investments,	1,600 00
Total assets, as per books of the company,	<u>\$450,811 15</u>

LIABILITIES.

Capital stock,	\$285,000 00
Notes payable,	74,000 00
Deposits,	1,215 00
Total liabilities, as per books of the company,	<u>\$360,215 00</u>
Profit and loss balance,	90,596 15
	<u>\$450,811 15</u>

MANUFACTURING ACCOUNT.

		DR.	CR.
Operating expenses (gas):			
At works,	\$30,120 67		
For distribution,	4,434 70		
management,	4,217 80		
taxes,	5,697 00		
incidentals,	1,065 94		
	<u> </u>	\$45,536 11	
Operating expenses (electric):			
At station,	\$21,046 40		
For distribution,	5,398 60		
management,	4,171 66		
taxes,	5,697 01		
incidentals,	1,809 23		
	<u> </u>	38,122 90	

	Dr.	Cr.
Income from sale of gas,		\$48,691 87
residuals,		7,897 90
other sources (gas),		266 09
sale of electricity,		62,477 16
other sources (electric),		2,130 50
Balance to profit and loss:		
Gas,	\$11,319 75	
Electric,	26,484 76	
	<hr/>	<hr/>
	\$121,463 52	\$121,463 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$82,572 13
Balance of gas manufacturing account,		11,319 75
Balance of electric manufacturing account,		26,484 76
Interest received,		21 24
Jobbing,		292 16
Interest paid,	\$1,784 79	
Dividends declared,	22,800 00	
Other items,	2,509 10	
Balance June 30, 1913,	90,596 15	
	<hr/>	<hr/>
	\$120,690 04	\$120,690 04

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$98,726 95
Machinery and manufacturing appliances,	134,158 63
Street mains,	475,933 33
Services,	17,220 54
Meters,	72,638 97
Due for gas,	16,639 77
Coal on hand,	226 70
Coke on hand,	1 84
Enrichers on hand,	2,262 88
Other materials on hand,	63,680 36
Stoves and appliances,	4,240 44
Purchase of gas department, Waltham Gas Light Company,	490,228 48
Horses, wagons, automobiles, etc.,	9,906 50
Sundry accounts due the company,	13,015 91
Office furniture,	3,053 58
Cash on hand,	17,168 94
Insurance,	461 77
	<hr/>
Total assets, as per books of the company,	\$1,419,574 59

LIABILITIES.

Capital stock,	\$560,000 00
Notes payable,	287,500 00
Unpaid bills,	29,858 41
Deposits,	2,998 10
Unpaid dividends,	72 00

Premium on capital stock,	\$130,000 00
Reserve fund,	1,788 68
Amounts due from the company, not included above,	4,567 04

Total liabilities, as per books of the company,	\$1,016,784 23
Profit and loss balance,	402,790 36

\$1,419,574 59

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$11,349 91	
For gas bought,	207,834 14	
distribution,	63,183 23	
management,	41,171 31	
taxes,	24,000 00	
incidentals,	3,364 36	
	<hr/>	
	\$350,902 95	
Income from sale of gas,		\$416,248 42
residuals,		222 75
other sources,		9,206 40
Balance to profit and loss,	74,774 62	
	<hr/>	<hr/>
	\$425,677 57	\$425,677 57

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$394,143 23
Balance of manufacturing account,		74,774 62
Interest received,		1,318 10
Rents,		3,572 52
Jobbing,		4,861 02
Interest paid,	\$11,034 74	
Dividends declared,	61,600 00	
Depreciation,	2,090 35	
Other items,	1,154 04	
Balance June 30, 1913,	402,790 36	
	<hr/>	<hr/>
	\$478,669 49	\$478,669 49

NILES (W. J.), TRUSTEES OF ESTATE OF.

(Boston.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$3,651 91	
For distribution,	548 15	
management,	385 79	
taxes,	5 95	
incidentals,	107 80	
	<hr/>	
	\$4,699 60	
Income from sale of electricity,		\$6,949 21
Balance to profit and loss,	2,249 61	
	<hr/>	<hr/>
	\$6,949 21	\$6,949 21

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$28,366 34
Machinery and manufacturing appliances (gas),	77,747 87
Street mains (gas),	61,685 53
Services (gas),	30,602 08
Meters (gas),	27,615 06
Due for gas,	8,668 06
Gas coal on hand,	3,196 70
Coke on hand,	296 00
Tar on hand,	476 58
Enrichers on hand,	2,456 15
Purifying materials on hand,	3 08
Other gas materials on hand,	2,234 66
Gas fixtures, tools, etc., on hand,	4,500 71
Real estate (electric),	72,775 85
Steam plant (electric),	104,970 80
Electric plant,	49,958 39
Electric lines,	58,089 01
Transformers,	14,554 91
Meters (electric),	17,442 27
Arc lamps,	5,547 36
Due for electricity,	15,942 07
Fuel on hand (electric),	3,987 72
Carbons on hand,	80 82
Incandescent lamps on hand,	555 35
Other electric materials on hand,	15,395 65
Electric fixtures, tools, etc., on hand,	6,577 34
Horses, wagons, automobiles, etc.,	3,492 96
Sundry accounts due the company,	13,934 03
Office furniture,	3,032 96
Cash on hand,	11,448 30
Investments,	5,000 00
Total assets, as per books of the company,	\$650,634 61

LIABILITIES.

Capital stock,	\$200,000 00
Notes payable,	336,000 00
Unpaid bills,	18,225 62
Deposits,	2,579 85
Unpaid dividends,	6,000 00
Premium on capital stock,	30,000 00
Amounts due from the company, not included above,	3,687 64
Total liabilities, as per books of the company,	\$596,493 11
Profit and loss balance,	54,141 50
	\$650,634 61

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$44,004 09	
For distribution,	6,209 91	
management,	10,014 66	
taxes,	5,183 18	
incidentals,	1,947 86	
	<hr/>	
	\$67,359 70	

Operating expenses (electric):		Dr.	Cr.
At station,	\$54,696 44		
For distribution,	10,758 80		
management,	16,628 23		
taxes,	6,343 24		
incidentals,	3,111 06		
		\$91,537 77	
Income from sale of gas,			\$80,769 63
residuals,			2,007 86
sale of electricity,			151,752 11
Balance to profit and loss:			
Gas,		15,417 79	
Electric,		60,214 34	
		<hr/>	<hr/>
		\$234,529 60	\$234,529 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$47,592 48
Balance of gas manufacturing account,		15,417 79
Balance of electric manufacturing account,		60,214 34
Interest received,		432 76
Rents,		1,902 00
Revaluation of arc lamps and gas meters,		7,264 63
Transfer from depreciation fund,		23,504 70
Interest paid,	\$21,886 13	
Dividends declared,	24,000 00	
Depreciation,	51,011 83	
Other items,	5,289 24	
Balance June 30, 1913,	54,141 50	
	<hr/>	<hr/>
	\$156,328 70	\$156,328 70

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$20,473 16
Steam plant,	53,760 73
Electric plant,	33,696 53
Electric lines,	81,948 63
Transformers,	11,306 90
Meters,	12,821 71
Arc lamps,	2,270 52
Due for electricity,	14,343 62
Fuel on hand,	4,113 00
Carbons on hand,	61 21
Incandescent lamps on hand,	707 47
Other materials on hand,	8,249 82
Fixtures, tools, etc., on hand,	2,700 57
Horses, wagons, automobiles, etc.,	3,840 47
Sundry accounts due the company,	2,601 89
Office furniture,	2,223 90
Cash on hand,	39,175 09

Total assets, as per books of the company, \$294,295 22

LIABILITIES.	
Capital stock,	\$117,400 00
Bonds issued,	78,000 00
Unpaid bills,	1,445 46
Deposits,	467 00
Unpaid dividends,	3,522 00
Depreciation fund,	35,051 76
Amounts due from the company, not included above,	6,043 90

Total liabilities, as per books of the company,	\$241,930 12
Profit and loss balance,	52,365 10

\$294,295 22

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$30,324 57		
For distribution,	7,532 06		
management,	14,238 54		
taxes,	6,018 39		
incidentals,	3,567 19		
		\$61,680 75	
Income from sale of electricity,			\$115,170 05
other sources,			1,625 12
Balance to profit and loss,		55,114 42	
		\$116,795 17	\$116,795 17

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1912,			\$49,792 14
Balance of manufacturing account,			55,114 42
Interest received,			675 35
Jobbing,			508 80
Other items of income,			1 29
Interest paid,	\$3,907 89		
Dividends declared,	49,308 00		
Other items,	511 01		
Balance June 30, 1913,	52,365 10		
	\$106,092 00	\$106,092 00	

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$35,164 04
Machinery and manufacturing appliances,	56,208 33
Street mains,	72,053 96
Services,	6,350 12
Meters,	17,825 46
Due for gas,	6,349 11
Gas coal on hand,	3,687 30
Coke on hand,	411 83
Tar on hand,	690 00
Enrichers on hand,	688 41

Purifying materials on hand,	\$125 81
Other materials on hand,	2,318 37
Fixtures, tools, etc., on hand,	7,043 86
Horses, wagons, automobiles, etc.,	715 00
Sundry accounts due the company,	2,318 71
Office furniture,	855 27
Cash on hand,	3,956 42
Investments (real estate),	18,844 56

Total assets, as per books of the company, \$235,606 56

LIABILITIES.

Capital stock,	\$120,000 00
Notes payable,	54,500 00
Unpaid bills,	3,279 06
Deposits,	935 50
Unpaid dividends,	3,600 00
Premium on capital stock,	16,400 00
Depreciation fund,	24,823 68
Amounts due from the company, not included above,	787 65

Total liabilities, as per books of the company, \$224,325 89

Profit and loss balance, 11,280 67

\$235,606 56

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$36,013 64	
For distribution,	7,244 76	
management,	11,650 69	
taxes,	6,105 52	
incidentals,	4,078 57	
	\$65,093 18	
Income from sale of gas,		\$75,670 31
residuals,		2,151 20
Balance to profit and loss,	12,728 33	
	\$77,821 51	\$77,821 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$14,761 18
Balance of manufacturing account,		12,728 33
Interest received,		213 18
Rents,		1,466 00
Jobbing,		140 26
Interest paid,	\$3,214 99	
Dividends declared,	14,400 00	
Other items,	413 29	
Balance June 30, 1913,	11,280 67	
	\$29,308 95	\$29,308 95

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$28,666 75
Machinery and manufacturing appliances,	19,073 96
Street mains,	31,777 60
Services,	2,079 51
Meters,	7,214 99
Due for gas,	4,054 14
Gas coal on hand,	6,763 96
Coke on hand,	80 50
Tar on hand,	400 00
Enrichers on hand,	540 21
Purifying materials on hand,	225 00
Other materials on hand,	1,215 10
Stoves on hand,	61 00
Fixtures, tools, etc., on hand,	7 58
Sundry accounts due the company,	865 96
Office furniture,	450 94
Cash on hand,	36,808 60
<hr/>	
Total assets, as per books of the company,	\$140,285 80

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	3,405 00
<hr/>	
Total liabilities, as per books of the company,	\$71,505 00
Profit and loss balance,	68,780 80
<hr/>	
	\$140,285 80

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$30,948 65	
For distribution,	2,416 30	
management,	5,199 10	
taxes,	2,728 20	
incidentals,	748 13	
	<hr/>	
	\$42,040 38	
Income from sale of gas,		\$49,607 10
residuals,		8,761 95
other sources,		385 00
Balance to profit and loss,	16,713 67	
	<hr/>	<hr/>
	\$58,754 05	\$58,754 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$62,889 90
Balance of manufacturing account,		16,713 67
Interest received,		1,334 84
Rents,		106 85
Jobbing,		268 41
Other items of income,		10 70

	Dr.	Cr.
Dividends declared,	\$6,810 00	
Depreciation,	5,733 57	
Balance June 30, 1913,	68,780 80	
	<hr/>	<hr/>
	\$81,324 37	\$81,324 37

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

(Unincorporated.)

ASSETS.

Electric lines,	\$31,068 66
Transformers,	3,681 08
Meters,	1,459 10
Due for electricity,	996 42
Incandescent lamps and other materials on hand,	332 72
Motors rented,	4,387 01
Sundry accounts due the company,	2,078 04
Cash on hand,	1,009 98
Insurance,	6 30
Wiring,	2,120 51
	<hr/>
Total assets, as per books of the company,	\$47,139 82

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	18,000 00
Unpaid bills,	3,335 74
Interest accrued but not due,	134 34
Amounts due from the company, not included above,	5,231 67
	<hr/>
Total liabilities, as per books of the company,	\$46,701 75
Profit and loss balance,	438 07
	<hr/>
	47,139 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$1,910 21	
distribution,	224 55	
management,	209 66	
	<hr/>	
	\$2,344 42	
Income from sale of electricity,		\$2,743 30
Balance to profit and loss,	398 88	
	<hr/>	<hr/>
	\$2,743 30	\$2,743 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$398 88
Jobbing,		91 19
Interest paid,	\$52 00	
Balance June 30, 1913,	438 07	
	<hr/>	<hr/>
	\$490 07	\$490 07

NORTH DANA ELECTRIC LIGHT COMPANY.

(H. W. Mason, Owner.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$650 00	
For distribution,	240 00	
management,	96 00	
taxes,	95 40	
incidentals,	176 00	
	<hr/>	
	\$1,257 40	
Income from sale of electricity,		\$1,935 00
Other sources,		48 00
Balance to profit and loss,	725 60	
	<hr/>	<hr/>
	\$1,983 00	\$1,983 00

NORTON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant,	\$3,199 83
Electric lines,	8,000 20
Transformers,	756 21
Meters,	559 66
Due for electricity,	170 10
Other materials on hand,	50 00
Fixtures, tools, etc., on hand,	75 00
Cash on hand,	11 55
	<hr/>
Total assets, as per books of the company,	\$12,822 55

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	7,475 00
Unpaid bills,	140 87
Interest accrued but not due,	100 00
	<hr/>
Total liabilities, as per books of the company,	\$12,715 87
Profit and loss balance,	106 68
	<hr/>
	\$12,822 55

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$763 30	
For distribution,	691 25	
management,	224 11	
taxes,	37 75	
	<hr/>	
	\$1,716 41	
Income from sale of electricity,		\$1,953 48
Balance to profit and loss,	237 07	
	<hr/>	<hr/>
	\$1,953 48	\$1,953 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$63 36
Balance of manufacturing account,		237 07
Interest paid,	\$193 75	
Balance June 30, 1913,	106 68	
	<hr/>	<hr/>
	\$300 43	\$300 43

NORWOOD GAS COMPANY.

ASSETS.

Real estate,	\$16,946 22
Machinery and manufacturing appliances,	16,510 85
Street mains,	43,054 27
Services,	5,592 95
Arc lamps,	212 28
Meters,	9,045 27
Due for gas,	3,359 00
Gas coal on hand,	1,050 00
Coke on hand,	640 00
Tar on hand,	381 75
Enrichers on hand,	18 92
Purifying materials on hand,	213 00
Other materials and stoves on hand,	3,957 83
Fixtures, tools, etc., on hand,	63 18
Horses, wagons, automobiles, etc.,	730 48
Sundry accounts due the company,	2,028 68
Office furniture,	889 83
Cash on hand,	14,065 89
Insurance,	140 36
Investments,	646 53
	<hr/>
Total assets, as per books of the company,	\$119,547 29

LIABILITIES.

Capital stock,	\$80,000 00
Notes payable,	18,000 00
Unpaid bills,	1,504 81
Unpaid dividends,	1,200 00
Interest due but not paid,	13 33
	<hr/>
Total liabilities, as per books of the company,	\$100,718 14
Profit and loss balance,	18,829 15
	<hr/>

\$119,547 29

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$14,918 26	
For distribution,	1,913 88	
management,	6,333 30	
taxes,	789 83	
incidentals,	400 94	
	<hr/>	
	\$24,356 21	

	Dr.	Cr.
Income from sale of gas,		\$27,710 39
residuals,		4,070 30
other sources,		288 58
Balance to profit and loss,	\$7,713 06	
	<hr/>	<hr/>
	\$32,069 27	\$32,069 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$16,497 11
Balance of manufacturing account,		7,713 06
Other items of income,		3 90
Interest paid,	\$448 43	
Dividends declared,	4,500 00	
Depreciation,	56 63	
Other items,	379 86	
Balance June 30, 1913,	18,829 15	
	<hr/>	<hr/>
	\$24,214 07	\$24,214 07

OAK BLUFFS.

(See VINEYARD LIGHTING COMPANY.)

OLD COLONY GAS COMPANY.

ASSETS.

Real estate,	\$135,491 64
Machinery and manufacturing appliances,	195,543 58
Street mains,	449,033 34
Services,	129,710 88
Meters,	25,107 40
Due for gas,	8,781 61
Coke on hand,	2,686 75
Tar on hand,	453 49
Enrichers on hand,	5,388 05
Purifying materials on hand,	2,237 99
Other materials on hand,	1,673 97
Fixtures, tools, etc., on hand,	4,541 06
Gas laboratory,	474 42
Horses, wagons, automobiles, etc.,	3,557 62
Sundry accounts due the company,	13,109 25
Office furniture,	806 22
Cash on hand,	7,590 92
	<hr/>
Total assets, as per books of the company,	\$986,188 19

LIABILITIES.

Capital stock,	\$288,000 00
Bonds issued,	288,000 00
Notes payable,	386,000 00
Unpaid bills,	4,377 24
Deposits,	18 31

Unpaid dividends,	\$4,100 00
Interest accrued but not due,	1,200 00
Reserve fund,	634 70
Amounts due from the company, not included above,	637 42

Total liabilities, as per books of the company,	\$972,967 67
Profit and loss balance,	13,220 52

\$986,188 19

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$17,941 47	
For distribution,	4,360 39	
management,	8,252 21	
taxes,	550 00	
incidentals,	2,281 01	
	<hr/>	
	\$33,385 08	
Income from sale of gas,		\$48,527 84
residuals,		454 24
other sources,		791 18
Balance to profit and loss,	16,388 18	
	<hr/>	<hr/>
	\$49,773 26	\$49,773 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$4,668 25
Balance of manufacturing account,		16,388 18
Interest received,		75
Jobbing,		6,361 18
Interest paid,	\$9,828 62	
Dividends declared,	4,100 00	
Depreciation,	269 22	
Balance June 30, 1913,	13,220 52	
	<hr/>	<hr/>
	\$27,418 36	\$27,418 36

OTIS COMPANY, THE,

(Ware.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$21,831 93	
For distribution,	1,744 70	
management,	520 00	
taxes,	490 95	
incidentals,	492 31	
	<hr/>	
	\$25,079 89	
Income from sale of gas,		\$15,949 30
residuals,		3,647 50
Balance to profit and loss,		5,483 09
	<hr/>	<hr/>
	\$25,079 89	\$25,079 89

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.

Profit and loss balance,	\$40,000 00
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LIABILITIES.

Capital stock,	\$40,000 00
Total liabilities, as per books of the company,	\$40,000 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$15,100 76
Interest accrued transferred,		20 15
Reserve for depreciation transferred,		10,485 67
Guarantee of debts of the corporation,		30,754 77
Plant accounts and general assets transferred,	\$96,331 43	
Other items,	29 92	
Balance June 30, 1913,		40,000 00
	\$96,361 35	\$96,361 35

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$50,599 35
Machinery and manufacturing appliances,	142,210 33
Street mains,	121,385 31
Services,	62,756 88
Gas arc lamps,	4,292 79
Meters,	55,699 75
Due for gas,	17,832 49
Gas coal on hand,	7,814 31
Coke on hand,	700 50
Tar on hand,	1,190 71
Enrichers on hand,	3,250 82
Purifying materials on hand,	66 50
Other materials on hand,	13,747 90
Stoves on hand,	17,221 32
Fixtures, tools, etc., on hand,	12,598 40
Horses, wagons, automobiles, etc.,	3,825 00
Sundry accounts due the company,	17,420 67
Cash on hand,	2,624 56
Investments,	7,000 00

Total assets, as per books of the company,	\$542,237 59
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LIABILITIES.

Capital stock,	\$396,000 00
Notes payable,	86,500 00
Deposits,	1,818 39

Total liabilities, as per books of the company,	\$484,318 39
Profit and loss balance,	57,919 20

\$542,237 59

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$79,409 65	
For distribution,	17,932 53	
management,	21,476 30	
taxes,	10,721 60	
incidentals,	6,192 33	
	<hr/>	
	\$135,732 41	
Income from sale of gas,		\$179,405 19
residuals,		2,776 48
Balance to profit and loss,	46,449 26	
	<hr/>	<hr/>
	\$182,181 67	\$182,181 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$49,496 57
Balance of manufacturing account,		46,449 26
Rents,		512 00
Jobbing,		3,995 69
Interest paid,	\$2,386 45	
Dividends declared,	27,720 00	
Depreciation,	11,816 04	
Other items,	611 83	
Balance June 30, 1913,	57,919 20	
	<hr/>	<hr/>
	\$100,453 52	\$100,453 52

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$157,028 22
Steam plant,	199,583 58
Electric plant,	63,013 18
Electric lines,	163,975 11
Transformers,	34,316 20
Meters,	46,945 01
Arc lamps,	6,458 69
Nernst and Tungsten lamps,	3,813 99
Due for electricity and steam heat,	20,276 51
Fuel on hand,	11,270 18
Incandescent lamps on hand,	3,491 19
Other materials on hand,	14,002 16
Motors on hand,	24,032 79
Fixtures, tools, etc., on hand,	6,898 61
Horses, wagons, automobiles, etc.,	4,366 21
Sundry accounts due the company,	4,403 53
Office furniture,	1,529 23
Cash on hand,	1,781 10
	<hr/>
Total assets, as per books of the company,	\$767,185 49

LIABILITIES.

Capital stock,	\$375,000 00
Bonds issued,	150,000 00
Notes payable,	77,700 00

Unpaid bills,	\$14,793 53
Deposits,	5,049 68
Premium on capital stock,	52,500 00
Interest accrued but not due,	862 76
Depreciation fund,	58,279 52

Total liabilities, as per books of the company,	\$734,185 49
Profit and loss balance,	33,000 00

\$767,185 49

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$73,354 79	
For current bought,	1,738 88	
distribution,	43,696 46	
management,	13,802 08	
taxes,	10,086 90	
incidentals,	9,000 80	
	<hr/>	
	\$151,679 91	
Income from sale of electricity,		\$206,357 49
other sources,		23,110 05
Balance to profit and loss,	77,787 63	
	<hr/>	
	\$229,467 54	\$229,467 54

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$30,000 00
Balance of manufacturing account,		77,787 63
Interest paid,	\$10,557 89	
Dividends declared,	30,000 00	
Depreciation,	10,700 95	
Depreciation fund,	23,127 08	
Other items,	401 71	
Balance June 30, 1913,	33,000 00	
	<hr/>	
	\$107,787 63	\$107,787 63

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$38,387 58
Steam plant,	51,931 27
Electric plant,	43,660 60
Electric lines,	81,281 42
Transformers,	9,593 59
Meters,	14,043 11
Arc lamps,	238 98
Due for electricity,	8,617 90
Fuel on hand,	2,269 64
Incandescent lamps and other materials on hand,	6,558 51
Fixtures, tools, etc., on hand,	1,814 29
Horses, wagons, automobiles, etc.,	1,200 00
Sundry accounts due the company,	1,337 50
Office furniture,	894 97

Cash on hand,	\$7,568 06
Interest prepaid,	517 77
Insurance,	301 61
Investments,	1,000 00

Total assets, as per books of the company, \$271,216 80

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	60,000 00
Notes payable,	59,054 00
Unpaid bills,	15,064 12
Amounts due from the company, not included above,	670 69

Total liabilities, as per books of the company, \$254,788 81

Profit and loss balance, 16,427 99

\$271,216 80

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$22,652 07	
For distribution,	7,747 54	
management,	9,622 67	
taxes,	2,302 41	
incidentals,	1,210 41	
	<hr/>	
	\$43,535 10	
Income from sale of electricity,		\$64,437 76
Balance to profit and loss,	20,902 66	
	<hr/>	<hr/>
	\$64,437 76	\$64,437 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$18,734 99
Balance of manufacturing account,		20,902 66
Jobbing,		535 03
Interest paid,	\$5,770 67	
Dividends declared,	7,200 00	
Depreciation,	10,774 02	
Balance June 30, 1913,	16,427 99	
	<hr/>	<hr/>
	\$40,172 68	\$40,172 68

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$10,241 97
Machinery and manufacturing appliances,	13,983 24
Street mains,	31,388 66
Services,	3,633 36
Meters,	4 878 47
Due for gas,	2,571 03
Gas coal on hand,	1,903 09
Coke on hand,	290 50
Tar on hand,	67 00

Other materials on hand,	\$294 19
Stoves on hand,	227 97
Fixtures, tools, etc., on hand,	289 33
Sundry accounts due the company,	754 18
Cash on hand,	3,470 40
Investments,	1,800 00

Total assets, as per books of the company,	\$75,793 39
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LIABILITIES.

Capital stock,	\$60,000 00
Unpaid bills,	622 13
Amounts due from the company, not included above,	963 15

Total liabilities, as per books of the company,	\$61,585 28
Profit and loss balance,	14,208 11

	\$75,793 39
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$13,260 37	
For distribution,	2,070 50	
management,	5,343 60	
taxes,	1,036 25	
incidentals,	386 40	
	<hr/>	
	\$22,097 12	
Income from sale of gas,		\$23,683 42
residuals,		3,353 55
Balance to profit and loss,	4,939 85	
	<hr/>	
	\$27,036 97	\$27,036 97

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$13,199 19
Balance of manufacturing account,		4,939 85
Interest received,		55 91
Rents,		120 00
Other items of income,		306 13
Interest paid,	\$612 97	
Dividends declared,	2,800 00	
Depreciation,	1,000 00	
Balance June 30, 1913,	14,208 11	
	<hr/>	<hr/>
	\$18,621 08	\$18,621 08

PROVINCETOWN.

(See CAPE LIGHT, HEAT AND POWER COMPANY.)

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$70,624 41
Steam plant,	81,964 67
Electric plant,	66,074 94
Electric lines,	172,175 96
Transformers,	25,608 58
Meters,	36,010 36
Arc lamps,	5,131 24
Due for electricity,	15,131 38
Fuel on hand,	1,573 80
Carbons on hand,	20 99
Incandescent lamps on hand,	499 57
Other materials on hand,	5,248 09
Motors on hand,	339 25
Tools on hand,	2,696 80
Horses, wagons, automobiles, etc.,	11,351 78
Sundry accounts due the company,	2,984 49
Office furniture,	2,165 59
Cash on hand,	23,838 04
Insurance, interest and taxes prepaid,	1,686 30
Investments,	11,015 68

Total assets, as per books of the company, \$536,141 92

LIABILITIES.

Capital stock,	\$299,400 00
Bonds issued,	100,000 00
Notes payable,	48,547 85
Unpaid bills,	19,982 91
Deposits,	1,445 00
Premium on capital stock,	25,945 00
Interest accrued but not due,	75 00
Amounts due from the company, not included above,	5,072 13

Total liabilities, as per books of the company, \$500,467 89

Profit and loss balance, 35,674 03

\$536,141 92

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$36,327 20	
For distribution,	36,173 78	
management,	14,681 66	
taxes,	11,291 58	
incidentals,	4,402 13	
	<hr/>	
	\$102,876 35	
Income from sale of electricity,		\$152,206 07
Balance to profit and loss,	49,329 72	
	<hr/>	
	\$152,206 07	\$152,206 07

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$32,169 15
Balance of manufacturing account,		49,329 72
Rents,		421 47
Jobbing,		420 58
Other items of income,		131 13
Interest paid,	\$8,992 50	
Dividends declared,	20,000 00	
Depreciation,	17,140 14	
Other items,	665 38	
Balance June 30, 1913,	35,674 03	
	<hr/>	<hr/>
	\$82,472 05	\$82,472 05

RANDOLPH AND HOLBROOK ELECTRIC LIGHT COMPANY.

(Unincorporated. Operated by Harold L. Daggett.)

ASSETS.

Real estate,	\$4,112 42
Steam plant,	15,522 94
Electric plant,	14,302 53
Electric lines,	17,181 16
Transformers,	4,555 52
Meters,	3,065 60
Arc lamps,	60 00
House wiring,	55 00
Due for electricity,	3,696 32
Fuel on hand,	688 57
Incandescent lamps and other materials on hand,	1,707 23
Motors on hand,	326 50
Fixtures, tools, etc., on hand,	126 08
Sundry accounts due the company,	591 73
Office furniture,	635 55
Cash on hand,	1,318 65
Accounts prepaid,	5,128 89
Insurance,	505 00

Total assets, as per books of the company,	\$73,579 69
Profit and loss balance,	7,916 05

\$81,495 74

LIABILITIES.

Property leased,	\$46,290 89
Notes payable,	28,500 00
Unpaid bills,	5,127 19
Interest accrued but not due,	448 43
Amounts due from the company, not included above,	1,129 23

Total liabilities as per books of the company,	\$81,495 74
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$4,083 55	
Rent of property, . . .	4,800 00	
For current bought, . . .	14,422 54	
distribution,	2,354 40	
management.	1,384 62	
taxes,	595 67	
incidentals,	963 21	
	<hr/>	
	\$28,603 99	
Income from sale of electricity,		\$21,963 12
other sources,		908 03
Balance to profit and loss,		5,732 84
	<hr/>	<hr/>
	\$28,603 99	28,603 99

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,	\$2,343 76	
Balance of manufacturing account,	5,732 84	
Interest received,		\$26 08
Rents,		80 00
Jobbing,		485 18
Other items of income,		130 09
Interest paid,	254 16	
Other items,	306 64	
Balance June 30, 1913,		7,916 05
	<hr/>	<hr/>
	\$8,637 40	\$8,637 40

REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

SADLER, THOMAS G.

(South Attleborough.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$535 00	
For distribution,	15 00	
taxes,	19 05	
	<hr/>	
	\$569 05	
Income from sale of gas,		\$786 50
Balance to profit and loss,	217 45	
	<hr/>	<hr/>
	\$786 50	\$786 50

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$190,910 31
Steam plant,	176,630 82
Electric plant,	70,655 16
Electric lines,	205,130 32
Transformers,	38,678 91
Meters,	47,519 95
Arc lamps,	7,604 90
Work in process,	22,013 76
Due for electricity,	12,762 66
Fuel on hand,	12,025 93
Carbons on hand,	151 34
Incandescent lamps on hand,	4,332 22
Other materials on hand,	28,736 87
Motors on hand,	870 26
Fixtures, tools, etc., on hand,	3,215 63
Horses, wagons, automobiles, etc.,	8,281 17
Sundry accounts due the company,	10,285 87
Office furniture,	3,723 71
Cash on hand,	73,190 00
Notes receivable,	518 42
Investments (real estate),	32,303 70

Total assets, as per books of the company, \$949,541 91

LIABILITIES.

Capital stock,	\$495,000 00
Notes payable,	65,000 00
Unpaid bills,	7,134 55
Deposits,	2,160 00
Premium on capital stock,	201,000 00
Reserve funds,	733 83
Depreciation fund,	13,201 80
Amounts due from the company, not included above,	2,913 60

Total liabilities, as per books of the company, \$787,143 78

Profit and loss balance, 162,398 13

\$949,541 91

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$68,006 22	
For distribution,	33,613 54	
management,	35,381 80	
taxes,	22,674 19	
incidentals,	11,414 24	
	<hr/>	
	\$171,089 99	
Income from sale of electricity,		\$236,570 64
other sources,		943 78
Balance to profit and loss,	66,424 43	
	<hr/>	<hr/>
	\$237,514 42	\$237,514 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$157,552 16
Balance of manufacturing account,		66,424 43
Interest received,		812 06
Rents,		30 65
Jobbing,		2,198 80
Other items of income,		3,749 16
Interest paid,	\$1,227 10	
Dividends declared,	49,500 00	
Depreciation reserve,	13,095 07	
Other items,	4,546 96	
Balance June 30, 1913,	162,398 13	
	<hr/>	<hr/>
	\$230,767 26	\$230,767 26

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$338,487 75
Machinery and manufacturing appliances,	117,290 16
Street mains,	274,661 56
Services,	49,619 47
Meters,	98,734 00
Works in process,	23,890 19
Due for gas,	24,423 46
Gas coal on hand,	16,761 86
Coke on hand,	10,000 00
Tar on hand,	3,800 00
Enrichers on hand,	1,304 52
Purifying materials on hand,	680 00
Other materials on hand,	36,162 74
Stoves on hand,	6,004 54
Fixtures, tools, etc., on hand,	8,500 00
Horses, wagons, automobiles, etc.,	4,330 00
Sundry accounts due the company,	983 82
Office furniture,	1,692 19
Cash on hand,	3,490 17
Investments,	3,463 00
	<hr/>
Total assets, as per books of the company,	\$1,024,279 43

LIABILITIES.

Capital stock,	\$499,600 00
Notes payable,	202,000 00
Deposits,	1,895 00
Premium on capital stock,	60,000 00
Amounts due from the company, not included above,	6,658 00
	<hr/>
Total liabilities, as per books of the company,	\$770,153 00
Profit and loss balance,	254,126 43
	<hr/>

\$1,024,279 43

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$89,090 13	
For gas bought,	133 50	
distribution,	16,356 97	
management,	20,773 13	
taxes,	18,790 57	
incidentals,	4,993 67	
	<hr/>	
	\$150,137 97	
Income from sale of gas,		\$194,849 86
residuals,		10,021 23
other sources,		364 00
Balance to profit and loss,	55,097 12	
	<hr/>	<hr/>
	\$205,235 09	\$205,235 09

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$261,728 37
Balance of manufacturing account,		55,097 12
Interest received,		94 45
Rents,		780 43
Jobbing,		408 58
Interest paid,	\$6,904 49	
Dividends declared,	49,960 00	
Depreciation,	6,652 54	
Other items,	465 49	
Balance June 30, 1913,	254,126 43	
	<hr/>	<hr/>
	\$318,108 95	\$318,108 95

SEEKONK ELECTRIC COMPANY.

ASSETS.

Electric lines,	\$9,972 93
Transformers,	524 91
Meters,	648 39
Due for electricity,	61 70
Cash on hand,	139 92

Total assets, as per books of the company,	\$11,347 85
Profit and loss balance,	748 19

 \$12,096 04

LIABILITIES.

Capital stock,	\$5,000 00
Unpaid bills,	7,096 04

 Total liabilities, as per books of the company, \$12,096 04

MANUFACTURING ACCOUNT.

				Dr.	Cr.
Operating expenses:					
For current bought,	.	.	\$822 58		
distribution,	.	.	97 07		
management,	.	.	106 25		
taxes,	.	.	89 85		
incidentals,	.	.	16 00		
				\$1,131 75	
Income from sale of electricity,	.	.	.		\$944 76
Balance to profit and loss,	.	.	.		186 99
				\$1,131 75	\$1,131 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,	\$237 26	
Balance of manufacturing account,	186 99	
Interest paid,	323 94	
Balance June 30, 1913,		\$748 19
	<hr/>	<hr/>
	\$748 19	\$748 19

SHIRLEY ELECTRIC PLANT.

(See Cushing & Whitaker.)

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$249 71
Electric plant,	2,684 29
Electric lines,	5,376 08
Transformers,	1,718 16
Meters,	1,363 75
Due for electricity,	1,497 09
Incandescent lamps on hand,	394 15
Other materials on hand,	980 73
Fixtures, tools, etc., on hand,	27 00
Office furniture,	2,187 25
Cash on hand,	829 76
Insurance,	109 81
Total assets, as per books of the company,	<u>\$17,417 78</u>

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	5,000 00
Unpaid bills,	2,700 33
	<hr/>
Total liabilities, as per books of the company,	\$14,700 33
Profit and loss balance,	2,717 45
	<hr/>
	\$17,417 78

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$10,040 62	
For distribution,	1,555 04	
management,	2,220 10	
taxes,	249 40	
incidentals,	133 55	
	<hr/>	
	\$14,198 71	
Income from sale of electricity,		\$16,533 83
Balance to profit and loss,	2,335 12	
	<hr/>	<hr/>
	\$16,533 83	\$16,533 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$9,576 65	
Balance of manufacturing account,		\$2,335 12
Cash contributed by stockholders,		10,653 13
Other items of income,		62 82
Interest paid,	341 64	
Depreciation,	343 80	
Other items,	71 53	
Balance June 30, 1913,	2,717 45	
	<hr/>	<hr/>
	\$13,051 07	\$13,051 07

SOUTH HADLEY GAS COMPANY.

ASSETS.

Real estate,	\$434 73
Machinery and manufacturing appliances,	628 61
Street mains,	2,282 45
Services,	149 81
Meters,	148 09
Other materials on hand,	67 46
Fixtures, tools, etc., on hand,	45 73
Office furniture,	10 00
Cash on hand,	423 57
	<hr/>
Total assets, as per books of the company,	\$4,190 45
Profit and loss balance,	809 55
	<hr/>
	\$5,000 00

LIABILITIES.

Capital stock,	\$5,000 00
	<hr/>
Total liabilities, as per books of the company,	\$5,000 00

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$872 74	
For distribution,	58 28	
management,	70 75	
taxes,	59 38	
	<hr/>	
	\$1,061 15	
Income from sale of gas,		\$1,159 74
Balance to profit and loss,	98 59	
	<hr/>	<hr/>
	\$1,159 74	\$1,159 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$692 15	
Balance of manufacturing account,		\$98 59
Interest received,		23 01
Other items of income,		11 00
Dividends declared,	250 00	
Balance June 30, 1913,		809 55
	<hr/> \$942 15	<hr/> \$942 15

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$17,777 75
Machinery and manufacturing appliances (gas),	61,338 70
Street mains (gas),	56,661 55
Services (gas),	3,816 30
Meters (gas),	6,786 80
Due for gas,	2,816 03
Gas coal on hand,	617 81
Enrichers on hand,	530 22
Purifying materials on hand,	14 49
Other gas materials on hand,	79 19
Gas fixtures, tools, etc., on hand,	2,840 81
Real estate (electric),	5,060 35
Steam plant (electric),	6,223 97
Electric plant,	4,325 61
Electric lines,	16,197 42
Transformers,	1,932 95
Meters (electric),	787 71
Arc lamps,	3,453 37
Due for electricity,	593 30
Fuel on hand (electric),	604 80
Carbons on hand,	20 27
Incandescent lamps on hand,	464 70
Other electric materials on hand,	1,012 66
Electric fixtures, tools, etc., on hand,	634 19
Horses, wagons, automobiles, etc.,	175 00
Sundry accounts due the company,	772 71
Office furniture,	1,133 26
Cash on hand,	1,147 76
Office building,	3,797 58
Total assets, as per books of the company,	<hr/> \$201,617 26

LIABILITIES.

Capital stock,	\$97,500 00
Bonds issued,	85,000 00
Notes payable,	8,976 00
Unpaid bills,	5,309 14
Deposits,	394 50
Unpaid dividends,	975 00
Amounts due from the company, not included above,	212 25
Total liabilities, as per books of the company,	<hr/> \$198,366 89
Profit and loss balance,	3,250 37
	<hr/> \$201,617 26

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	\$14,585 62		
For gas bought,	25 93		
distribution,	1,527 28		
management,	4,043 80		
taxes,	660 71		
incidentals,	617 68		
	<hr/>	\$21,461 02	
Operating expenses (electric):			
At station,	\$2,827 33		
For distribution,	750 61		
management,	1,027 10		
taxes,	228 34		
incidentals,	319 02		
	<hr/>	5,152 40	
Income from sale of gas,			\$29,869 79
sale of electricity,			7,109 20
Balance to profit and loss:			
Gas,		8,408 77	
Electric,		1,956 80	
		<hr/>	<hr/>
		\$36,978 99	\$36,978 99

PROFIT AND LOSS ACCOUNT.

		Dr.	Cr.
Balance June 30, 1912,			\$3,503 59
Balance of gas manufacturing account,			8,408 77
Balance of electric manufacturing account,			1,956 80
Interest received,			412 02
Rents,			300 00
Jobbing,			96 28
Interest paid,	\$4,573 28		
Dividends declared,	5,850 00		
Other items,	1,003 81		
Balance June 30, 1913,	3,250 37		
	<hr/>	<hr/>	<hr/>
		\$14,677 46	\$14,677 46

SPRINGFIELD (ELECTRIC).

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$582,603 36
Machinery and manufacturing appliances,	859,389 57
Street mains,	887,463 55
Services,	49,410 01
Meters,	341,243 55
Gas arc lamps,	49,314 45

Due for gas,	\$17,611 88
Gas coal on hand,	19,439 77
Coke on hand,	3,813 34
Tar on hand,	8,539 94
Ammoniacal liquor on hand,	1,385 59
Enrichers on hand,	2,445 53
Purifying materials on hand,	1,171 86
Other materials on hand,	88,905 47
Fixtures, tools, etc., on hand,	16,736 60
Subscriptions to capital stock,	4,550 00
Horses, wagons, automobiles, etc.,	23,458 38
Sundry accounts due the company,	55,406 64
Office furniture,	15,387 79
Cash on hand,	35,520 66
Notes receivable,	7,156 15
Insurance fund,	21,119 50

Total assets, as per books of the company, \$3,092,073 59

LIABILITIES.

Capital stock,	\$1,373,200 00
Capital stock subscribed,	9,100 00
Bonds issued,	60,000 00
Notes payable,	370,000 00
Unpaid bills,	32,951 75
Deposits,	13,636 04
Premium on capital stock,	873,200 00
Premium on capital stock subscribed,	9,100 00
Interest accrued but not due,	4,029 80
Reserve fund,	22,080 17
Amounts due from the company, not included above,	7,603 73

Total liabilities, as per books of the company, \$2,774 901 49

Profit and loss balance, 317,172 10

\$3,092,073 59

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$270,348 16		
For distribution, 102,467 16		
management, 75,712 26		
taxes, 59,441 01		
incidentals, 18,849 11		
	\$526,817 70	
Income from sale of gas,		\$663,004 50
residuals,		47,755 64
other sources,		2,456 88
Balance to profit and loss,	186,399 32	
	\$713,217 02	\$713,217 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$271,151 92
Balance of manufacturing account,		186,399 32
Interest received,		2,696 66

	Dr.	Cr.
Rents,		\$1,383 55
Jobbing,		10,030 77
Surplus from Chicopee Gas Light Company, .		31,311 22
Other items of income,		3,594 01
Interest paid,	\$22,916 66	
Dividends declared,	155,245 00	
Depreciation,	265 19	
Depreciation reserve,	8,015 48	
Other items,	2,953 02	
Balance June 30, 1913,	317,172 10	
	<hr/>	<hr/>
	\$506,567 45	\$506,567 45

STEAM AND POWER COMPANY.

(Boston.)

MANUFACTURING ACCOUNT. 5 MONTHS TO NOV. 30, 1912.

	Dr.	Cr.
Operating expenses,	\$6,997 38	
Income from sale of light and power,		\$7,774 87
Balance to profit and loss,	777 49	
	<hr/>	<hr/>
	\$7,774 87	\$7,774 87

STONEHAM.

(See Malden & Melrose Gas Light Company.)

STOCKBRIDGE LIGHTING COMPANY.

ASSETS.

Electric plant,	\$899 22
Electric lines,	50,035 15
Transformers,	3,252 74
Meters,	2,511 01
Due for electricity,	2,161 01
Sundry accounts due the company,	97 23
Cash on hand,	1,016 06

Total assets, as per books of the company,	\$59,972 42
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LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	13,800 00
Unpaid bills,	1,700 99

Total liabilities, as per books of the company,	\$55,500 99
Profit and loss balance,	4,471 43

\$59,972 42

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$105 53	
For current bought,	7,968 35	
distribution,	1,328 56	
management,	962 74	
taxes,	634 70	
incidentals,	220 58	
	<hr/>	
	\$11,220 46	
Income from sale of electricity,		\$19,390 52
other sources,		33 50
Balance to profit and loss,	8,203 56	
	<hr/>	<hr/>
	\$19,424 02	\$19,424 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$2,133 65
Balance of manufacturing account,		8,203 56
Interest paid,	\$481 67	
Dividends declared,	2,400 00	
Depreciation,	2,984 11	
Balance June 30, 1913,	4,471 43	
	<hr/>	<hr/>
	\$10,337 21	\$10,337 21

SUBURBAN GAS AND ELECTRIC COMPANY.

ASSETS.

Machinery and manufacturing appliances (gas),	\$38,762 78
Street mains (gas),	277,552 15
Services (gas),	62,288 07
Meters (gas),	90,136 56
Due for gas,	3,688 94
Other gas materials on hand,	13,482 59
Stoves on hand,	1,930 25
Gas fixtures, tools, etc., on hand,	901 20
Real estate (electric),	116,343 89
Steam plant (electric),	102,879 13
Electric plant,	62,980 97
Electric lines,	160,468 12
Transformers,	33,950 83
Meters (electric),	52,389 06
Arc lamps,	10,013 50
Work in process,	12 47
Due for electricity,	14,703 73
Fuel on hand (electric),	3,664 77
Carbons on hand,	226 81
Incandescent lamps on hand,	961 31
Other electric materials on hand,	15,111 88
Motors on hand,	86 35
Electric fixtures, tools, etc., on hand,	2,625 12
Horses, wagons, automobiles, etc.,	17,080 76
Sundry accounts due the company,	10,413 93

Office furniture,	\$4,904 95
Cash on hand,	62,238 98
Investments (real estate),	32,500 00

Total assets, as per books of the company, \$1,192,299 10

LIABILITIES.

Capital stock,	\$684,500 00
Notes payable,	260,000 00
Unpaid bills,	25,281 83
Deposits,	13,212 50
Premium on capital stock,	96,900 00
Interest accrued but not due,	1,955 14
Reserve funds,	20,448 86
Amounts due from the company, not included above,	3,856 79

Total liabilities, as per books of the company, \$1,106,155 12

Profit and loss balance, 86,143 98

\$1,192,299 10

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$45 52	
For gas bought,	65,411 18	
distribution,	16,430 77	
management,	19,050 40	
taxes,	10,850 06	
incidentals,	9,071 87	
	<hr/>	
	\$120,859 80	
Operating expenses (electric):		
At station,	\$28,552 31	
For electricity bought,	13,599 72	
distribution,	30,600 85	
management,	21,813 75	
taxes,	14,959 69	
incidentals,	10,390 49	
	<hr/>	
	119,916 81	
Income from sale of gas,		\$141,496 28
sale of electricity,		174,747 05
other sources (electric),		2,764 48
Balance to profit and loss:		
Gas,	20,636 48	
Electric,	57,594 72	
	<hr/>	
	\$319,007 81	\$319,007 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$85,375 52
Balance of gas manufacturing account,		20,636 48
Balance of electric manufacturing account,		57,594 72
Interest received,		327 98
Rents,		809 61

	Dr.	Cr.
Jobbing,		\$3,523 71
Other items of income,		1,493 98
Interest paid,	\$9,353 59	
Dividends declared,	68,450 00	
Depreciation reserve,	4,514 54	
Other items,	1,299 89	
Balance June 30, 1913,	86,143 98	
	<hr/>	<hr/>
	\$169,762 00	\$169,762 00

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric lines,	\$5,213 08
Transformers,	645 49
Meters,	443 33
Due for electricity,	189 47
Other materials on hand,	63 17
Sundry accounts due the company,	50
Cash on hand,	39 55
	<hr/>
Total assets, as per books of the company,	\$6,594 59
Profit and loss balance,	4,941 81
	<hr/>
	\$11,536 40

LIABILITIES.

Capital stock,	\$11,000 00
Notes payable,	500 00
Unpaid bills,	36 40
	<hr/>
Total liabilities, as per books of the company,	\$11,536 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$666 00	
distribution,	266 61	
management,	65 93	
taxes,	189 02	
	<hr/>	
	\$1,187 56	
Income from sale of electricity,		\$1,266 93
Balance to profit and loss,	79 37	
	<hr/>	<hr/>
	\$1,266 93	\$1,266 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$4,997 00	
Balance of manufacturing account,		\$79 37
Interest paid,	24 18	
Balance June 30, 1913,		4,941 81
	<hr/>	<hr/>
	\$5,021 18	\$5,021 18

SUNDERLAND GAS COMPANY.

ASSETS.

Real estate,	\$400 00
Machinery and manufacturing appliances,	200 00
Street mains,	550 00
Meters,	50 00
Cash on hand,	182 50

Total assets, as per books of the company, \$1,382 50

LIABILITIES.

Capital stock,	\$1,200 00
Total liabilities, as per books of the company,	\$1,200 00
Profit and loss balance,	182 50

\$1,382 50

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$213 73		
For management, 27 75		
taxes, 8 44		
	\$249 92	
Income from sale of gas,		\$318 32
Balance to profit and loss, 68 40		
	\$318 32	\$318 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$162 10
Balance of manufacturing account,		68 40
Dividends declared, \$48 00		
Balance June 30, 1913, 182 50		
	\$230 50	\$230 50

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$69,000 00
Machinery and manufacturing appliances,	124,000 00
Street mains,	128,000 00
Meters,	15,000 00
Due for gas,	19,185 72
Gas coal on hand,	9,123 92
Coke on hand,	1,678 27
Tar on hand,	262 50
Enrichers on hand,	130 00
Purifying materials on hand,	687 50
Other materials on hand,	473 40
Stoves on hand,	1,439 50
Fixtures, tools, etc., on hand,	9,609 05

Sundry accounts due the company,	\$9,126 64
Cash on hand,	6,822 26
Investments,	3,000 00

Total assets, as per books of the company,	\$397,538 76
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LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	51,000 00
Unpaid bills,	1,047 55
Deposits,	1,088 22
Premium on capital stock,	48,000 00

Total liabilities, as per books of the company,	\$321,135 77
Profit and loss balance,	76,402 99

\$397,538 76

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$90,783 00	
For distribution,	8,751 72	
management,	8,489 11	
taxes,	8,325 16	
incidentals,	1,869 71	
	<hr/>	
	\$118,218 70	
Income from sale of gas,		\$134,917 19
residuals,		27,441 53
other sources,		8 05
Balance to profit and loss,	44,148 07	
	<hr/>	
	\$162,366 77	\$162,366 77

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$75,533 31
Balance of manufacturing account,		44,148 07
Interest received,		41 67
Rents,		703 36
Jobbing,		222 28
Interest paid,	\$2,064 87	
Dividends declared,	22,000 00	
Depreciation,	20,114 92	
Other items,	65 91	
Balance June 30, 1913,	76,402 99	
	<hr/>	
	\$120,648 69	\$120,648 69

TOWNSEND ELECTRIC PLANT.

(See U. S. ADAMS.)

TURNERS FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

TYNGSBORO ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant,	\$2,505 14
Electric lines,	5,578 35
Transformers,	1,236 86
Meters,	624 54
Due for electricity,	269 97
Incandescent lamps on hand,	53 00
Other materials on hand,	1 00
Fixtures, tools, etc., on hand,	33 89
Cash on hand,	611 43

Total assets, as per books of the company,	\$10,914 18
Profit and loss balance,	1,184 52

 \$12,098 70

LIABILITIES.

Capital stock,	\$7,500 00
Unpaid bills,	4,598 70

Total liabilities, as per books of the company,	\$12,098 70
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$1,199 65	
For distribution,	240 59	
management,	174 71	
taxes,	44 97	
incidentals,	7 54	
	<hr/>	
	\$1,667 46	
Income from sale of electricity,		\$1,506 74
Balance to profit and loss,		160 72
	<hr/>	<hr/>
	\$1,667 46	\$1,667 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$1,851 51	
Balance of manufacturing account,	160 72	
Other items of income,		\$855 38
Interest paid,	2 67	
Other items,	25 00	
Balance June 30, 1913,		1,184 52
	<hr/>	<hr/>
	\$2,039 90	\$2,039 90

UNION LIGHT AND POWER COMPANY.

(Franklin.)

ASSETS.

Real estate,	\$17,788 14
Steam plant,	14,497 83
Electric plant,	35,818 54
Electric lines,	202,767 59
Transformers,	14,732 95
Meters,	16,006 87
Arc lamps,	4,000 00
House wiring,	364 50
Due for electricity,	19,494 48
Fuel on hand,	26 45
Incandescent lamps on hand,	830 18
Other materials on hand,	5,345 49
Motors rented,	7,337 48
Fixtures, tools, etc., on hand,	1,377 21
Horses, wagons, automobiles, etc.,	3,077 30
Sundry accounts due the company,	2,596 45
Office furniture,	1,740 04
Cash on hand,	20,162 46
Notes receivable,	199 50
Prepaid interest,	712 04
Insurance,	242 94
Prepaid accounts,	212 74
Total assets, as per books of the company,	\$369,331 18

LIABILITIES.

Capital stock,	\$152,800 00
Notes payable,	169,600 00
Unpaid bills,	16,054 68
Deposits,	5 00
Interest accrued but not due,	1,071 50
Amounts due from the company, not included above,	882 07
Total liabilities, as per books of the company,	\$340,413 25
Profit and loss balance,	28,917 93

\$369,331 18

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$663 70	
For current bought,	34,269 18	
distribution,	6,266 09	
management,	3,468 59	
taxes,	3,402 61	
incidentals,	982 79	
	<hr/>	
	\$49,052 96	
Income from sale of electricity,		\$71,069 10
Other sources,		455 69
Balance to profit and loss,	22,471 83	
	<hr/>	
	\$71,524 79	\$71,524 79

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912, Foxboro Electric Co., .		\$4,731 22
Union Electric Light Co.,		20,483 76
Balance of manufacturing account,		22,471 83
Interest received,		1,019 24
Rents,		222 24
Jobbing,		473 31
Interest paid,	\$6,436 49	
Dividends declared,	7,680 50	
Depreciation,	2,797 16	
Other items,	3,569 52	
Balance June 30, 1913,	28,917 93	
	<hr/>	<hr/>
	\$49,401 60	\$49,401 60

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Real estate,	\$551,563 49
Steam plant,	546,014 58
Electric plant,	280,881 49
Electric lines,	1,225,416 88
Transformers,	155,929 71
Meters,	122,227 05
Arc lamps,	39,216 96
Due for electricity,	62,025 90
Fuel on hand,	7,085 22
Carbons on hand,	368 51
Incandescent lamps on hand,	15,653 57
Other materials on hand,	50,417 85
Motors and tools on hand,	1,563 60
Horses, wagons, automobiles, etc.,	32,825 84
Sundry accounts due the company,	3,110 72
Cash on hand,	14,611 09
Sinking fund,	145,198 06
Indian Orchard Co.'s stock,	225,000 00
Total assets, as per books of the company,	<hr/> \$3,479,110 52

LIABILITIES.

Capital stock,	\$1,500,000 00
Bonds issued,	200,000 00
Notes payable,	480,000 00
Unpaid bills,	46,664 43
Deposits,	8,468 19
Sinking fund instalments paid,	145,198 06
Premiums on capital stock,	565,000 00
Reserve fund,	5,488 99
Depreciation fund,	230,000 00
Amounts due from the company, not included above,	15,000 00
Total liabilities, as per books of the company,	<hr/> \$3,195,819 67
Profit and loss balance,	283,290 85
	<hr/>
	\$3,479,110 52

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$199,238 20	
For distribution,	81,544 22	
management,	67,097 31	
taxes,	66,751 20	
incidentals,	15,844 84	
	<hr/>	
	\$430,475 77	
Income from sale of electricity,		\$777,417 44
Balance to profit and loss,	346,941 67	
	<hr/>	<hr/>
	\$777,417 44	\$777,417 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$204,224 96
Balance of manufacturing account,		346,941 67
Interest received,		6,400 51
Jobbing,		1,064 16
Other items of income,		139 21
Interest paid,	\$26,730 67	
Dividends declared,	150,000 00	
Amount carried to reserve fund,	12,400 51	
Depreciation,	56,253 79	
Depreciation fund,	30,000 00	
Other items,	94 69	
Balance June 30, 1913,	283,290 85	
	<hr/>	<hr/>
	\$558,770 51	\$558,770 51

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,260 90
Machinery and manufacturing appliances,	2,091 34
Street mains,	4,739 47
Services,	50 34
Meters,	766 53
Due for gas,	367 69
Carbide on hand,	564 00
Other materials on hand,	9 10
Fixtures on hand,	867 10
Sundry accounts due the company,	419 07
Cash on hand,	576 11
	<hr/>
Total assets, as per books of the company,	\$11,711 65

LIABILITIES.

Capital stock,	\$10,000 00
Unpaid bills,	20 63
Depreciation fund,	642 69
Amounts due from the company, not included above,	290 00
	<hr/>
Total liabilities, as per books of the company,	\$10,953 32
Profit and loss balance,	758 33
	<hr/>
	\$11,711 65

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$1,726 92		
For distribution, 105 36		
management, 36 97		
taxes, 128 90		
incidentals, 25 00		
	<u>\$2,023 15</u>	
Income from sale of gas,		\$2,315 83
Balance to profit and loss,	292 68	
	<u>\$2,315 83</u>	<u>\$2,315 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$456 55
Balance of manufacturing account,		292 68
Jobbing,		9 10
Balance June 30, 1913,	\$758 33	
	<u>\$758 33</u>	<u>\$758 33</u>

VINEYARD LIGHTING COMPANY.

ASSETS.

Real estate (gas),	\$2,786 03
Machinery and manufacturing appliances (gas),	9,474 81
Street mains (gas),	8,464 55
Services (gas),	434 98
Meters (gas),	2,284 13
Due for gas,	911 03
Gas coal on hand,	456 00
Enrichers on hand,	355 00
Stoves on hand,	99 17
Real estate (electric),	10,708 03
Steam plant (electric),	32,586 82
Electric plant,	15,958 85
Electric lines,	28,137 95
Transformers,	2,911 84
Meters (electric),	1,259 68
Arc lamps,	747 82
Due for electricity,	4,419 75
Fuel on hand (electric),	523 97
Oil and waste on hand,	29 20
Other materials on hand,	121 00
Horses, wagons, automobiles, etc.,	2,038 62
Sundry accounts due the company,	959 05
Office furniture,	212 70
Cash on hand,	1,721 07
Wharf,	1,365 72
Irrigation farm,	2,036 06
Total assets, as per books of the company,	<u>\$131,003 83</u>
Profit and loss balance,	5,530 89
	<u>\$136,534 72</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	1,500 00
Unpaid bills,	7,914 68
Deposits,	356 00
Amounts due from the company, not included above,	101,764 04
Total liabilities, as per books of the company,	<u>\$136,534 72</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$3,137 62	
For distribution,	626 66	
management,	495 65	
taxes,	151 66	
incidentals,	126 44	
	<u>\$4,538 03</u>	
Operating expenses (electric):		
At station,	\$9,549 73	
For distribution,	4,346 05	
management,	1,978 93	
taxes,	641 84	
incidentals,	769 10	
	<u>\$17,285 65</u>	
Income from sale of gas,		\$4,398 67
sale of electricity,		20,950 47
Balance to profit and loss:		
Gas,		139 36
Electric,	3,664 82	
	<u>\$25,488 50</u>	<u>\$25,488 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$3,908 71	
Balance of gas manufacturing account,	139 36	
Balance of electric manufacturing account,		\$3,664 82
Other items of income,		7 50
Interest paid,	5,026 07	
Other items,	129 07	
Balance June 30, 1913,		5,530 89
	<u>\$9,203 21</u>	<u>\$9,203 21</u>

WAITE AND SMITH.

(South Dartmouth.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$331 25	
For distribution,	3 00	
taxes,	9 68	
	<u>\$343 93</u>	
Income from sale of gas,		\$621 42
Balance to profit and loss,	277 49	
	<u>\$621 42</u>	<u>\$621 42</u>

WARE.

(See OTIS COMPANY.)

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$15,327 00
Steam plant,	18,700 00
Electric plant,	41,900 00
Electric lines,	55,000 00
Transformers,	4,400 00
Meters,	2,800 00
Arc lamps,	3,500 00
House wiring,	239 16
Due for electricity,	3,642 51
Fuel on hand,	234 67
Incandescent lamps and other materials on hand,	5,236 03
Motors rented,	425 72
Fixtures, tools, etc., on hand,	324 07
Sundry accounts due the company,	1,914 82
Office furniture,	777 42
Cash on hand,	19,967 98
Prepaid interest,	410 25
Insurance,	121 41

Total assets, as per books of the company,	\$174,921 04
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LIABILITIES.

Capital stock,	\$57,000 00
Notes payable,	73,000 00
Unpaid bills,	3,194 01
Deposits,	26 00
Interest due but not paid,	250 08
Amounts due from the company, not included above,	34,306 91

Total liabilities, as per books of the company,	\$167,777 00
Profit and loss balance,	7,144 04

\$174,921 04

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$5,986 62	
For current bought,	6,671 77	
distribution,	2,587 56	
management,	1,732 87	
taxes,	1,005 37	
incidentals,	943 89	
	\$18,928 08	
Income from sale of electricity,		\$25,993 86
Balance to profit and loss,	7,065 78	
	\$25,993 86	\$25,993 86

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PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$6,209 22
Balance of manufacturing account,		7,065 78
Interest received,		634 75
Jobbing,		437 07
Interest paid,	\$1,555 52	
Dividends declared,	3,420 00	
Depreciation,	2,026 12	
Other items,	201 14	
Balance June 30, 1913,	7,144 04	
	<hr/> \$14,346 82	<hr/> \$14,346 82

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate (gas),	\$28,825 32
Machinery and manufacturing appliances (gas),	48,000 00
Street mains (gas),	79,000 00
Meters (gas),	21,000 00
Due for gas,	6,397 98
Gas coal on hand,	325 70
Enrichers on hand,	1,125 49
Other gas materials on hand,	1,761 32
Stoves on hand,	1,289 79
Gas fixtures, tools, etc., on hand,	2,413 71
Real estate (electric),	42,545 39
Steam plant (electric),	60,000 00
Electric plant,	38,300 00
Electric lines,	97,076 05
Transformers,	25,200 00
Meters (electric),	16,800 00
Arc lamps,	4,700 00
Due for electricity,	12,573 66
Fuel on hand (electric),	646 85
Carbons on hand,	55 31
Incandescent lamps on hand,	2,131 94
Other electric materials on hand,	2,109 77
Motors on hand,	1,442 34
Electric fixtures, tools, etc., on hand,	2,989 88
Horses, wagons, automobiles, etc.,	2,243 48
Sundry accounts due the company,	1,618 11
Office furniture,	2,000 88
Cash on hand,	1,762 29
Notes receivable,	344 17
	<hr/>
Total assets, as per books of the company,	\$504,679 43

LIABILITIES.	
Capital stock,	\$170,000 00
Bonds issued,	60 000 00
Notes payable,	178,000 00

Unpaid bills,	\$14,417 69
Interest accrued but not due,	312 50
<hr/>	
Total liabilities, as per books of the company,	\$422,730 19
Profit and loss balance,	81,949 24
<hr/>	
	\$504,679 43

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$23,982 25	
For distribution,	2,605 00	
management,	5,335 82	
taxes,	1,623 99	
incidentals,	1,302 00	
	<hr/>	
	\$34,849 06	
Operating expenses (electric):		
At station,	\$30,321 40	
For distribution,	11,135 68	
management,	10,410 68	
taxes,	3,247 98	
incidentals,	2,191 01	
	<hr/>	
	\$57,306 75	
Income from sale of gas,		\$51,646 18
sale of electricity,		107,054 75
other sources (electric),		125 00
Balance to profit and loss:		
Gas,	16,797 12	
Electric,	49,873 00	
	<hr/>	
	\$158,825 93	\$158,825 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$67,770 43
Balance of gas manufacturing account,		16,797 12
Balance of electric manufacturing account,		49,873 00
Rents,		193 34
Interest paid,	\$12,484 65	
Dividends declared,	10,200 00	
Depreciation,	21,984 00	
Other items,	8,016 00	
Balance June 30, 1913,	81,949 24	
	<hr/>	
	\$134,633 89	\$134,633 89

THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Co., Lessee.)

ASSETS.

Real estate,	\$5,517 68
Steam plant,	7,897 28
Electric plant,	17,027 43
Electric lines,	38,638 42
Transformers,	7,434 58
Meters,	8,307 70

Arc lamps,	\$648 00
Motors on hand,	430 71
Sundry accounts due the company,	266 67
Office furniture,	320 62
Cash on hand,	584 36
Investments,	1,769 35
Total assets, as per books of the company,	\$88,842 80

LIABILITIES.

Capital stock,	\$36,500 00
Bonds issued,	10,000 00
Notes payable,	6,000 00
Interest accrued but not due,	266 67
Amounts due from the company, not included above,	19,354 52
Total liabilities, as per books of the company,	\$72,121 19
Profit and loss balance,	16,721 61
	\$88,842 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$16,721 61
Marlborough Elect. Co., rental of property,		3,650 00
Marlborough Elect. Co., interest on bonds and notes,		808 33
Interest paid,	\$808 33	
Dividends declared,	3,650 00	
Balance June 30, 1913,	16,721 61	
	\$21,179 94	\$21,179 94

WEST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$55,164 85
Machinery and manufacturing appliances,	117,439 52
Street mains,	50,599 37
Due for gas,	5,705 89
Gas coal on hand,	442 83
Tar on hand,	378 63
Enrichers on hand,	2,409 04
Purifying materials on hand,	202 40
Other materials on hand,	1,840 86
Sundry accounts due the company,	886 43
Cash on hand,	396 07
Total assets as per books of the company,	\$235,465 89

LIABILITIES.

Capital stock,	\$70,000 00
Notes payable,	157,451 57
Unpaid bills,	4,002 11
Interest accrued but not due,	162 26
Amounts due from the company, not included above,	1,850 06
Total liabilities as per books of the company,	\$233,466 00
Profit and loss balance,	1,999 89
	\$235,465 89

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$19,527 66	
For distribution,	296 92	
management,	501 06	
taxes,	1,901 51	
incidentals,	56 90	
	<hr/>	
	\$22,284 05	
Income from sale of gas,		\$30,355 59
residuals,		378 63
Balance to profit and loss,	8,450 17	
	<hr/>	<hr/>
	\$30,734 22	\$30,734 22

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$8,450 17
Interest received,		110 86
Interest paid,	\$6,561 14	
Balance June 30, 1913,	1,999 89	
	<hr/>	<hr/>
	\$8,561 03	\$8,561 03

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

Profit and loss balance,	\$30,000 00
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LIABILITIES.

Capital stock,	\$30,000 00
Total liabilities, as per books of the company,	<hr/> \$30,000 00

MANUFACTURING ACCOUNT TO SEPT. 30, 1912.

	DR.	CR.
Operating expenses:		
At station,	\$75 00	
For current bought,	2,592 18	
distribution,	2,051 45	
management,	310 37	
taxes,	217 58	
incidentals,	37 50	
	<hr/>	
	\$5,284 08	
Income from sale of electricity,		\$6,061 73
Balance to profit and loss,	777 65	
	<hr/>	<hr/>
	\$6,061 73	\$6,061 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$30,125 33
Balance of manufacturing account,		777 65
Transferred from depreciation account,		5,877 00
Cash received from the Edison Electric Illtg. Co.,		122,820 37

	Dr.	Cr.
Interest paid,	\$268 31	
Dividends declared, in liquidation,	90,000 00	
Sundry accounts receivable,	12,994 38	
Transferred to the Edison Electric Illtg. Co.,	85,969 44	
Other items,	368 22	
Balance June 30, 1913,		\$30,000 00
	<u>\$189,600 35</u>	<u>\$189,600 35</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$48,487 67
Steam plant,	99,602 49
Electric plant,	42,445 49
Electric lines,	153,703 04
Transformers,	11,911 81
Meters,	14,786 20
Arc lamps,	1,883 00
Due for electricity,	13,092 20
Fuel on hand,	4,623 59
Carbons on hand,	7 84
Incandescent lamps on hand,	574 53
Other materials on hand,	1,803 27
Motors on hand,	11,767 48
Fixtures, tools, etc., on hand,	10,590 25
Horses, wagons, automobiles, etc.,	4,455 57
Sundry accounts due the company,	1,273 95
Office furniture,	1,277 78
Cash on hand,	12,271 55
Total assets, as per books of the company,	<u>\$434,557 71</u>

LIABILITIES.

Capital stock,	\$270,000 00
Notes payable,	121,500 00
Unpaid bills,	10,998 77
Deposits,	52 00
Interest accrued but not due,	388 24
Amounts due from the company, not included above,	2,154 56
Total liabilities, as per books of the company,	<u>\$405,093 57</u>
Profit and loss balance,	29,464 14
	<u>\$434,557 71</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$41,244 12	
For distribution,	8,703 68	
management,	4,227 42	
taxes,	3,326 25	
incidentals,	2,251 45	
	<u>\$59,752 92</u>	
Income from sale of electricity,		\$92,003 22
other sources,		1,097 91
Balance to profit and loss,	33,348 21	
	<u>\$93,101 13</u>	<u>\$93,101 13</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$28,980 33
Balance of manufacturing account,		33,348 21
Interest received,		556 85
Rents,		165 00
Other items of income,		1,159 81
Interest paid,	\$2,924 31	
Dividends declared,	21,800 00	
Depreciation,	9,831 75	
Other items,	190 00	
Balance June 30, 1913,	29,464 14	
	<hr/>	<hr/>
	\$64,210 20	\$64,210 20

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate (gas),	\$2,494 17
Machinery and manufacturing appliances (gas),	3,965 00
Street mains (gas),	25,697 75
Services (gas),	5,622 89
Meters (gas),	3,401 81
Due for gas,	863 24
Other gas materials on hand,	219 08
Gas fixtures, tools, etc., on hand,	611 48
Electric lines,	18,707 63
Transformers,	3,248 86
Meters (electric),	2,961 79
Arc lamps,	823 20
Due for electricity,	2,195 11
Carbons on hand,	21 75
Incandescent lamps on hand,	115 26
Other electric materials on hand,	1,374 37
Electric fixtures, tools, etc., on hand,	220 15
Horses, wagons, automobiles, etc.,	476 00
Sundry accounts due the company,	943 42
Office furniture,	396 56
Cash on hand,	855 58
Investments,	4,000 00
	<hr/>
Total assets, as per books of the company,	\$79,215 10

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	27,000 00
Unpaid bills,	3,072 14

Deposits,	\$371 36
Unpaid dividends,	1,200 00
Amounts due from the company, not included above,	641 69

Total liabilities, as per books of the company,	\$72,285 19
Profit and loss balance,	6,929 91

\$79,215 10

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
For gas bought,	\$5,609 37	
distribution,	1,133 56	
management,	1,401 50	
taxes,	521 97	
incidentals,	209 45	
	<hr/>	
	\$8,875 85	
Operating expenses (electric):		
For current bought,	\$5,523 26	
distribution,	1,564 46	
management,	2,877 44	
taxes,	1,278 55	
incidentals,	178 01	
	<hr/>	
	11,421 72	
Income from sale of gas,		\$9,487 70
sale of electricity,		20,351 68
Balance to profit and loss:		
Gas,	611 85	
Electric,	8,929 96	
	<hr/>	<hr/>
	\$29,839 38	\$29,839 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$11,270 53
Balance of gas manufacturing account,		611 85
Balance of electric manufacturing account,		8,929 96
Interest received,		9 20
Rents,		150 00
Revaluation of gas meters,		96 69
Interest paid,	\$1,590 91	
Dividends declared,	4,800 00	
Depreciation,	6,396 13	
Other items,	1,351 28	
Balance June 30, 1913,	6,929 91	
	<hr/>	<hr/>
	\$21,068 23	\$21,068 23

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$101,723 38
Electric plant,	18,560 22
Electric lines,	22,158 91
Transformers,	6,721 08
Meters,	6,066 89
Arc lamps,	957 40

Due for electricity,	\$4,330 59
Carbons on hand,	6 78
Incandescent lamps on hand,	88 82
Other materials on hand,	1,073 95
Motors on hand,	190 00
Fixtures, tools, etc., on hand,	363 14
Horses, wagons, automobiles, etc.,	150 00
Sundry accounts due the company,	3,539 23
Office furniture,	437 85
Cash on hand,	270 24
Insurance,	374 40

Total assets, as per books of the company, \$167,012 88

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	6,000 00
Notes payable,	117,900 00
Unpaid bills,	2,442 59
Interest accrued but not due,	1,510 72
Amounts due from the company, not included above,	50 00

Total liabilities, as per books of the company, \$139,903 31
Profit and loss balance, 27,109 57

\$167,012 88

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$1,705 63	
For current bought,	2,679 63	
distribution,	2,490 34	
management,	3,796 30	
taxes,	475 60	
incidentals,	1,198 12	
	<hr/>	
	\$12,345 62	
Income from sale of electricity,		\$20,376 72
Balance to profit and loss,	8,031 10	
	<hr/>	<hr/>
	\$20,376 72	\$20,376 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$25,261 23
Balance of manufacturing account,		8,031 10
Jobbing,		464 84
Interest paid,	\$6,284 97	
Other items,	362 63	
Balance June 30, 1913,	27,109 57	
	<hr/>	<hr/>
	\$33,757 17	\$33,757 17

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$14,871 40
Machinery and manufacturing appliances,	29,147 61
Street mains and services,	37,910 46

Meters,	\$4,331 79
Due for gas,	2,684 72
Gas coal on hand,	1,927 20
Coke on hand,	300 00
Tar on hand,	397 90
Enrichers on hand,	150 00
Stoves on hand,	250 00
Fixtures, tools, etc., on hand,	500 00
Sundry accounts due the company,	1,013 05
Office furniture,	50 00
Cash on hand,	305 40
Investments,	2,000 00

Total assets, as per books of the company, \$95,839 53

LIABILITIES.

Capital stock,	\$45,100 00
Notes payable,	5,000 00
Deposits,	216 00

Total liabilities, as per books of the company, \$50,316 00

Profit and loss balance, 45,523 53

\$95,839 53

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$16,646 92	
For distribution,	1,535 94	
management,	3,316 84	
taxes,	1,793 27	
incidentals,	519 99	
	<hr/>	
	\$23,812 96	
Income from sale of gas,		\$22,112 31
residuals,		4,244 87
other sources,		136 75
Balance to profit and loss,	2,680 97	
	<hr/>	
	\$26,493 93	\$26,493 93

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$45,948 34
Balance of manufacturing account,		2,680 97
Interest received,		71 52
Jobbing,		939 46
Dividends declared,	\$3,608 00	
Depreciation,	508 76	
Balance June 30, 1913,	45,523 53	
	<hr/>	
	\$49,640 29	\$49,640 29

WORCESTER COUNTY GAS COMPANY.

ASSETS.

Real estate,	\$24,461 15
Machinery and manufacturing appliances,	42,615 70
Street mains,	199,957 35

Services,	\$38,567 19
Meters,	13,514 34
Due for gas,	4,575 43
Gas coal on hand,	751 11
Enrichers on hand,	884 56
Purifying materials on hand,	42 58
Other materials on hand,	3,716 15
Fixtures, tools, etc., on hand,	8,169 69
Horses, wagons, automobiles, etc.,	2,332 68
Sundry accounts due the company,	1,868 26
Office furniture,	1,010 38
Cash on hand,	1,017 55

Total assets, as per books of the company,	\$343,484 12
Profit and loss balance,	12,238 18

\$355,722 30

LIABILITIES.

Capital stock,	\$285,000 00
Notes payable,	48,324 00
Unpaid bills,	15,857 56
Deposits,	830 00
Interest accrued but not due,	5,102 00
Amounts due from the company, not included above,	608 74

Total liabilities, as per books of the company,	\$355,722 30
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$7,468 98	
For gas bought,	13,425 99	
distribution,	7,649 07	
management,	6,401 09	
taxes,	2,719 72	
incidentals,	1,038 84	
	<hr/>	
	\$38,703 69	
Income from sale of gas,		\$37,309 42
Balance to profit and loss,		1,394 27
	<hr/>	<hr/>
	\$38,703 69	\$38,703 69

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,	\$25,076 59	
Balance of manufacturing account,	1,394 27	
Interest received,		\$3 30
Rents,		891 79
Notes cancelled by stockholders,		27,100 00
Interest paid,	10,772 75	
Other items,	2,989 66	
Balance June 30, 1913,		12,238 18
	<hr/>	<hr/>
	\$40,233 27	\$40,233 27

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$308,924 67
Steam plant,	317,487 60
Electric plant,	151,221 81
Electric lines,	1,328,158 91
Transformers,	111,968 27
Meters,	64,986 07
Arc lamps,	19,606 32
Due for electricity,	52,521 74
Fuel on hand,	545 90
Carbons on hand,	1,273 38
Oil and waste on hand,	285 64
Incandescent lamps on hand,	13,635 26
Globes on hand,	185 44
Other materials on hand,	29,505 51
Fixtures, tools, etc., on hand,	51,216 82
Horses, wagons, automobiles, etc.,	21,808 55
Sundry accounts due the company,	14,794 58
Office furniture,	6,563 70
Cash on hand,	113,982 71
Leicester plant,	18,196 75

Total assets, as per books of the company, \$2,626,869 63

LIABILITIES.

Capital stock,	\$1,200,000 00
Notes payable,	230,000 00
Unpaid bills,	99,256 69
Deposits,	3,995 25
Premiums on stock,	690,000 00

Total liabilities, as per books of the company, \$2,223,251 94
 Profit and loss balance, 403,617 69

\$2,626,869 63

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$145,065 20	
For current bought,	12,292 84	
distribution,	75,695 86	
management,	70,253 93	
taxes,	51,035 91	
incidentals,	18,717 75	
	<u>\$373,061 49</u>	
Income from sale of electricity,		\$724,501 30
other sources,		3,850 09
Balance to profit and loss,	355,289 90	
	<u>\$728,351 39</u>	<u>\$728,351 39</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$333,838 23
Balance of manufacturing account,		355,289 90
Interest received,		1,650 83
Interest paid,	\$22,334 37	
Dividends declared,	105,000 00	
Depreciation,	159,826 90	
Balance June 30, 1913,	403,617 69	
	<hr/>	<hr/>
	\$690,778 96	\$690,778 96

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$960,699 07
Machinery and manufacturing appliances,	1,093,369 30
Street mains,	225,331 43
Meters,	74,173 08
Due for gas,	51,395 59
Coal on hand,	83,321 43
Coke on hand,	8,151 35
Tar on hand,	766 65
Enrichers on hand,	10,313 61
Purifying materials on hand,	586 82
Other materials on hand,	32,079 94
Stoves on hand,	7,773 41
Fixtures, tools, etc., on hand,	16,841 31
Horses, wagons, automobiles, etc.,	8,744 68
Sundry accounts due the company,	21,605 94
Office furniture,	602 10
Cash on hand,	69,222 29
Insurance,	5,183 26

Total assets, as per books of the company, \$2,670,161 26

LIABILITIES.

Capital stock,	\$1,200,000 00
Notes payable,	405,000 00
Unpaid bills,	28,884 46
Deposits,	68,622 93
Unpaid dividends,	24,038 00
Interest accrued but not due,	5,091 57
Premium on capital stock,	650,000 00
Amounts due from the company, not included above,	18,964 68

Total liabilities, as per books of the company, \$2,400,601 64
 Profit and loss balance, 269,559 62

\$2,670,161 26

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$375,152 77	
For distribution,	68,840 87	
management,	33,253 17	
taxes,	72,299 48	
incidentals,	11,486 18	
	<hr/>	
	\$561,032 47	
Income from sale of gas,		\$653,716 72
residuals,		69,450 44
Balance to profit and loss,	162,134 69	
	<hr/>	<hr/>
	\$723,166 16	\$723,166 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$291,805 14
Balance of manufacturing account,		162,134 69
Interest received,		1,665 57
Rents,		1,381 04
Other items of income,		8,056 38
Interest paid,	\$15,635 58	
Dividends declared,	144,000 00	
Depreciation,	16,474 17	
Taxes and interest adjustment of 1912,	15,257 62	
Other items,	4,115 83	
Balance June 30, 1913,	269,559 62	
	<hr/>	<hr/>
	\$465,042 82	\$465,042 82

WORCESTER SUBURBAN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$104,278 90
Steam plant,	129,448 02
Electric plant,	104,096 81
Electric lines,	304,879 37
Transformers,	39,244 27
Meters,	25,670 98
Construction in process,	33,908 60
Inside wiring,	643 68
Due for electricity,	9,116 65
Fuel on hand,	4,257 77
Incandescent lamps on hand,	2,319 55
Other materials on hand,	25,640 57
Fixtures, tools, etc., on hand,	2,955 89
Horses, wagons, automobiles, etc.,	3,797 08
Sundry accounts due the company,	12,801 87
Office furniture,	2,461 78
Cash on hand,	14,061 50
Accounts prepaid,	351 64
Insurance, interest and taxes prepaid,	4,900 43
Consolidation and development expenses,	10,818 96
	<hr/>
Total assets, as per books of the company,	\$835,654 32

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	190,000 00
Unpaid bills,	21,037 85
Deposits,	386 00
Unpaid dividends,	9,000 00
Interest accrued but not due,	75 63
Reserve fund,	5,206 42
Amounts due from the company, not included above,	2,669 67

Total liabilities, as per books of the company,	\$828,375 57
Profit and loss balance,	7,278 75

\$835,654 32

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$34,037 96	
For current bought,	12,125 21	
distribution,	14,535 77	
management,	15,428 44	
taxes,	7,077 47	
incidentals,	4,113 85	
	<hr/>	
	\$87,318 70	
Income from sale of electricity,		\$134,510 06
Balance to profit and loss,	47,191 36	
	<hr/>	
	\$134,510 06	\$134,510 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$13,170 32
Balance of manufacturing account,		47,191 36
Interest received,		169 40
Interest paid,	\$5,879 72	
Dividends declared,	45,000 00	
Other items,	2,372 61	
Balance June 30, 1913,	7,278 75	
	<hr/>	
	\$60,531 08	\$60,531 08

APPENDIX C.—MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1913.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations except for depreciation fund,—that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the term, they belong in any proper system of accounting on the same side of the ledger as bonds and notes outstanding and in the returns are for convenience grouped with them under the same designation.

[For other information about these plants see under title "MUNICIPAL OWNERSHIP" in the body of the report, and Appendix F.]

ASHBURNHAM.

ASSETS.

Real estate,	\$288 48
Electric plant,	1,346 22
Electric lines,	11,187 06
Transformers,	1,194 32
Meters,	1,736 39
Incandescent street lamps,	812 45
Due for electricity,	1,762 55
Other materials on hand,	113 90
Tools and appliances,	257 51
Sundry accounts receivable,	202 46
Office furniture,	39 36
Cash (or town treasury),	585 61
<hr/>	
Total assets, as per books of the plant,	\$19,526 31

LIABILITIES.

Appropriations for construction,	\$3,000 00
note payments,	3,000 00
Notes payable,	10,500 00
Unpaid bills,	318 20
Interest accrued but not due,	57 83
<hr/>	
Total liabilities, as per books of the plant,	\$16,876 03
Profit and loss balance,	2,650 28
<hr/>	
	\$19,526 31

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,263 51	
Income from sale of electricity,		\$5,454 46
other sources,		120 00
Balance to profit and loss,	1,310 95	
	<hr/>	<hr/>
	\$5,574 46	\$5,574 46

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$2,078 79
Balance of manufacturing account,		1,310 95
Appropriation for operating expenses,		151 44
Other items of income,		10 00
Interest paid,	\$410 54	
Depreciation,	490 36	
Balance June 30, 1913,	2,650 28	
	<hr/>	<hr/>
	\$3,551 18	\$3,551 18

BELMONT.

ASSETS.

Electric lines,	\$23,104 71
Transformers,	3,033 51
Meters,	12,196 17
Arc lamps,	673 48
Incandescent street lamps,	2,705 04
Due for electricity,	1,974 78
Other materials on hand,	150 00
Tools and appliances,	520 00
Horses, wagons, and automobiles,	400 00
Sundry accounts receivable,	427 78
Cash (or town treasury),	1,267 71
Insurance,	232 62
Sinking funds,	4,200 00
	<hr/>
Total assets, as per books of the plant,	\$50,885 80
Profit and loss balance,	7,659 09

\$58,544 89

LIABILITIES.

Appropriations for construction,	\$33,914 00
Overdrafts for construction,	3,879 22
Appropriations for note payments,	2,000 00
sinking funds,	4,200 00
Bonds outstanding,	14,000 00
Notes payable,	500 00
Interest accrued but not due,	51 67
	<hr/>

Total liabilities, as per books of the plant, \$58,544 89

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,758 77	
Income from sale of electricity,		\$21,123 03
Balance to profit and loss,		1,635 74
	<hr/>	<hr/>
	\$22,758 77	\$22,758 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$8,046 85	
Balance of manufacturing account,	1,635 74	
Appropriations for operating expenses,		\$1,972 25
interest,		646 25
depreciation,		1,372 00
Interest paid,	595 00	
Depreciation,	1,372 00	
Balance June 30, 1913,		7,659 09
	<hr/>	<hr/>
	\$11,649 59	\$11,649 59

BOYLSTON.

ASSETS.

Real estate,	\$791 84
Electric plant,	600 00
Electric lines,	7,454 26
Transformers,	365 93
Meters,	210 05
Incandescent street lamps,	719 95
Due for electricity,	26 43
Incandescent lamps on hand,	104 28
Tools and appliances,	9 69
Cash (or town treasury),	2,026 02
	<hr/>
Total assets as per books of the plant,	\$12,308 45
Profit and loss balance,	15 33
	<hr/>
	\$12,323 78

LIABILITIES.

Appropriations for construction,	\$118 45
note payments,	500 00
Notes payable,	9,800 00
Unpaid bills,	1,787 35
Interest accrued but not due,	117 98
	<hr/>
Total liabilities as per books of the plant,	\$12,323 78

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$371 52	
Income from sale of electricity,		\$136 84
Balance to profit and loss,		234 68
	<hr/>	<hr/>
	\$371 52	\$371 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . .	\$234 68	
Interest received,		\$19 39
Appropriation for operating expenses, . . .		36 60
interest,		400 00
Interest paid,	236 64	
Balance June 30, 1913,		15 33
	<hr/>	<hr/>
	\$471 32	\$471 32

BRAINTREE.

ASSETS.

Real estate,	\$9,864 77
Steam plant,	12,205 56
Electric plant,	12,263 14
Electric lines,	28,469 07
Transformers,	5,631 88
Meters,	14,481 10
Incandescent street lamps,	2,754 52
Due for electricity,	6,377 77
Fuel on hand,	2,612 50
Oil and waste on hand,	288 47
Incandescent lamps on hand,	455 72
Other materials on hand,	3,334 91
Tools and appliances,	1,039 85
Horses, wagons and automobiles,	1,464 70
Sundry accounts receivable,	83 97
Office furniture,	459 00
Cash (or town treasury),	1,573 96
Depreciation fund,	19,821 07
Sinking funds,	12,608 03
	<hr/>
Total assets, as per books of the plant,	\$135,789 99
Profit and loss balance,	23,766 59
	<hr/>
	\$159,556 58

LIABILITIES.

Appropriations for construction,	\$69,798 24
note payments,	64,000 00
sinking funds,	8,600 00
Bonds outstanding,	16,500 00
Interest accrued but not due,	155 50
Amounts due from the plant, not included above,	502 84
	<hr/>
Total liabilities, as per books of the plant,	\$159,556 58

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,000 07	
Income from sale of electricity,		\$21,087 10
other sources,		917 90
Balance to profit and loss,	4 93	
	<hr/>	<hr/>
	\$22,005 00	\$22,005 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$22,531 16	
Balance of manufacturing account,		\$4 93
Interest received,		358 41
Income from sinking funds,		480 71
Jobbing,		86 57
Appropriations for operating expenses,		6,160 70
Interest paid,	660 00	
Income used for sinking fund payments,	430 00	
Depreciation,	4,374 67	
Used for construction from miscellaneous income,	2,706 46	
Other items,	155 62	
Balance June 30, 1913,		23,766 59
	<hr/>	<hr/>
	\$30,857 91	\$30,857 91

CHICOPEE.

ASSETS.

Real estate,	\$17,113 06
Steam plant,	27,834 57
Electric plant,	28,667 88
Electric lines,	39,406 65
Transformers,	10,904 45
Meters,	16,235 82
Arc lamps,	10,225 29
Incandescent street lamps,	340 07
Due for electricity,	3,818 12
Fuel on hand,	2,975 00
Carbons on hand,	82 24
Oil and waste on hand,	41 66
Incandescent lamps on hand,	788 29
Globes on hand,	132 67
Other materials on hand,	3,542 86
Tools and appliances,	593 12
Horses, wagons and automobiles,	987 50
Sundry accounts receivable,	607 13
Office furniture,	606 50
Cash (or city treasury),	112,520 81
Depreciation fund,	13,383 26
	<hr/>
Total assets, as per books of the plant,	\$290,806 95
Profit and loss balance,	25,652 57
	<hr/>
	\$316,459 52

LIABILITIES.

Appropriations for construction,	\$57,034 47
bond payments,	70,918 40
note payments,	15,000 00
Bonds outstanding,	155,000 00
Notes payable,	14,000 00
Unpaid bills,	3,579 15
Interest accrued but not due,	927 50
	<hr/>
Total liabilities, as per books of the plant,	\$316,459 52

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$46,259 20	
Income from sale of electricity,		\$44,771 27
other sources,		2,756 54
Balance to profit and loss,	1,268 61	
	<hr/>	<hr/>
	\$47,527 81	\$47,527 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$30,890 75	
Balance of manufacturing account,		\$1,268 61
Appropriation for operating expenses,		13,880 06
depreciation,		6,355 01
Other items of income,		393 76
Interest paid,	6,880 41	
Depreciation,	6,355 01	
Cash returned to city treasury,	3,256 57	
Other items,	167 27	
Balance June 30, 1913,		25,652 57
	<hr/>	<hr/>
	\$47,550 01	\$47,550 01

CONCORD.

ASSETS.

Real estate,	\$5,574 01
Steam plant,	21,057 04
Electric plant,	11,242 36
Electric lines,	37,989 21
Transformers,	3,809 47
Meters,	8,431 53
Arc lamps,	105 14
Incandescent street lamps,	3,026 55
Fire alarm system,	952 57
Due for electricity,	7,814 82
Fuel on hand,	517 50
Oil and waste on hand,	106 70
Incandescent lamps on hand,	655 46
Other materials on hand,	2,807 20
Tools and appliances,	1,763 00
Automobiles, etc.,	4,109 86
Sundry accounts receivable,	3,385 98
Office furniture and supplies,	282 00
Insurance,	53 33
Sinking funds,	30,381 10
	<hr/>
Total assets, as per books of the plant,	\$144,064 83
Profit and loss balance,	41,741 30
	<hr/>
	\$185,806 13

LIABILITIES.

Appropriations for construction,	\$12,914 29
note payments,	500 00
sinking funds,	26,921 80
Bonds outstanding,	116,000 00
Notes payable,	25,500 00
Unpaid bills,	832 95
Deposits,	30 00
Interest accrued but not due,	1,830 10
Cash overdrawn,	1,276 99
<hr/>	
Total liabilities, as per books of the plant,	\$185,806 13

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$30,168 93	
Income from sale of electricity,		\$29,835 24
other sources,		2,550 48
Balance to profit and loss,	2,216 79	
<hr/>		<hr/>
	\$32,385 72	\$32,385 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$37,134 64	
Balance of manufacturing account,		\$2,216 79
Income from sinking funds,		1,042 68
Jobbing,		317 16
Appropriation for operating expenses,		5,880 18
Other items of income,		9 40
Interest paid,	5,433 44	
Note payments,	500 00	
Depreciation,	4,801 85	
Fire alarm system expenses and depreciation,	196 31	
Sinking fund appropriation,	2,680 00	
Other items,	461 27	
Balance June 30, 1913,		41,741 30
<hr/>		<hr/>
	\$51,207 51	\$51,207 51

DANVERS.

ASSETS.

Real estate,	\$18,403 39
Steam plant,	38,003 96
Electric plant,	16,002 48
Electric lines,	39,135 21
Transformers,	5,921 57
Meters,	12,407 95
Arc lamps,	5,253 39
Due for electricity,	5,995 31
Fuel on hand,	440 44
Carbons on hand,	32 50
Oil and waste on hand,	64 65

Globes on hand,	\$16 05
Other materials on hand,	4,485 08
Tools and appliances,	2,388 85
Sundry accounts receivable,	1,656 57
Office furniture,	1,274 35
Depreciation fund,	969 21
Insurance,	405 29
Sinking funds,	35,418 59

Total assets, as per books of the plant,	\$188,274 84
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LIABILITIES.

Appropriations for construction,	\$32,803 21
extraordinary repairs,	1,330 10
bond payments,	15,000 00
sinking funds,	36,377 04
Bonds outstanding,	83,400 00
Notes payable,	12,500 00
Unpaid bills,	310 49
Interest accrued but not due,	540 67
Cash overdrawn,	2,524 12

Total liabilities, as per books of the plant,	\$184,785 63
Profit and loss balance,	3,489 21

\$188,274 84

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$36,443 74	
Income from sale of electricity,		\$41,405 13
Balance to profit and loss,	4,961 39	
	<hr/> \$41,405 13	<hr/> \$41,405 13

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$2,372 29
Balance of manufacturing account,		4,961 39
Income from sinking funds,		1,064 04
Appropriation for operating expenses,		697 47
depreciation,		4,383 90
Interest paid,	\$3,854 33	
Depreciation,	4,383 90	
Used for construction from miscellaneous income,	1,751 52	
Other items,	13	
Balance June 30, 1913,	3,489 21	
	<hr/> \$13,479 09	<hr/> \$13,479 09

GEORGETOWN.

ASSETS.

Real estate,	\$725 03
Electric plant,	939 40
Electric lines,	8,601 86
Transformers,	529 58

Meters,	\$332 66
Incandescent street lamps,	1,889 09
Due for electricity,	76 89
Other materials on hand,	1,144 41
Tools and appliances,	107 62
Sundry accounts receivable,	48 66
Office furniture,	14 05
Cash (or town treasury),	4,656 87
Depreciation fund,	402 60
Insurance,	116 70

Total assets, as per books of the plant,	\$19,585 42
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LIABILITIES.

Appropriations for bond payments,	\$1 000 00
Bonds outstanding,	16,000 00
Unpaid bills,	776 19
Interest accrued but not due,	213 33

Total liabilities, as per books of the plant,	\$17,989 52
Profit and loss balance,	1,595 90

\$19,585 42

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,214 37	
Income from sale of electricity,		\$320 28
Balance to profit and loss,		894 09
	<hr/>	<hr/>
	\$1,214 37	\$1,214 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,	\$894 09	
Bond premium,		\$44 32
Appropriation for operating expenses,		2,624 64
interest,		640 00
depreciation,		402 60
Interest paid,	533 33	
Depreciation,	402 60	
Other items,	285 64	
Balance June 30, 1913,	1,595 90	
	<hr/>	<hr/>
	\$3,711 56	\$3,711 56

GROTON.

ASSETS.

Real estate,	\$2,004 53
Electric plant,	1,257 19
Electric lines,	15,160 43
Transformers,	959 12
Meters,	1,072 76
Incandescent street lamps,	1,764 94
Due for electricity,	492 37
Incandescent lamps on hand,	30 00

Tools and appliances,	\$132 76
Office furniture,	124 13
Cash (or town treasury),	2,403 99
Depreciation fund,	1,243 89
Total assets, as per books of the plant,	<u>\$26,646 11</u>

LIABILITIES.

Appropriations for construction,	\$5,572 09
note payments,	9,860 00
Notes payable,	10,500 00
Unpaid bills,	16 67
Interest accrued but not due,	87 19
Total liabilities, as per books of the plant,	<u>\$26,035 95</u>
Profit and loss balance,	610 16
	<u>\$26,646 11</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,890 33	
Income from sale of electricity,		\$2,479 63
Balance to profit and loss,		1,410 70
	<u>\$3,890 33</u>	<u>\$3,890 33</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$715 00
Balance of manufacturing account,	\$1,410 70	
Appropriation for operating expenses,		1,332 22
interest,		406 88
depreciation,		699 93
Interest paid,	433 24	
Depreciation,	699 93	
Balance June 30, 1913,	610 16	
	<u>\$3,154 03</u>	<u>\$3,154 03</u>

GROVELAND.

ASSETS.

Real estate,	\$185 00
Electric plant,	1,117 64
Electric lines,	10,599 79
Transformers,	1,626 50
Meters,	1,574 68
Incandescent street lamps,	843 66
Due for electricity,	266 29
Incandescent lamps on hand,	1 50
Other materials on hand,	92 32
Fixtures, tools, etc., on hand,	83 69
Sundry accounts receivable,	103 00
Cash (or town treasury),	1,054 47
Depreciation fund,	12 63
Total assets, as per books of the plant,	<u>\$17,561 17</u>

LIABILITIES.

Appropriations for construction,	\$1,550 00
note payments,	3,000 00
Notes payable,	12,500 00
Unpaid bills,	185 50
Interest accrued but not due,	140 62
<hr/>	
Total liabilities, as per books of the plant,	\$17,376 12
Profit and loss balance,	185 05
<hr/>	
	\$17,561 17

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,126 29	
Income from sale of electricity,		\$2,884 00
Balance to profit and loss,		1,242 29
<hr/>		<hr/>
	\$4,126 29	\$4,126 29

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$360 32
Balance of manufacturing account,	\$1,242 29	
Appropriation for operating expenses,		1,039 67
interest,		562 50
depreciation,		480 00
Jobbing,		32 97
Interest paid,	568 12	
Depreciation,	480 00	
Balance June 30, 1913,	185 05	
<hr/>		<hr/>
	\$2,475 46	\$2,475 46

HINGHAM.

ASSETS.

Electric lines,	\$33,322 65
Transformers,	2,752 03
Meters,	7,637 92
Incandescent street lamps,	211 92
Due for electricity,	1,052 03
Incandescent lamps on hand,	317 64
Other materials on hand,	1,752 64
Fixtures, tools, etc., on hand,	993 05
Horses, wagons and automobiles,	950 00
Sundry accounts receivable,	128 54
Office furniture,	427 29
Cash (or town treasury),	10,567 73
Depreciation fund,	582 52
<hr/>	
Total assets, as per books of the plant,	\$60,695 96
Profit and loss balance,	2,415 41
<hr/>	
	\$63,111 37

LIABILITIES.

Appropriations for construction,	\$39,904 70
note payments,	18,000 00
Notes payable,	5,000 00
Deposits,	140 00
Interest accrued but not due,	66 67
<hr/>	
Total liabilities, as per books of the plant,	\$63,111 37

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$20,019 43	
Income from sale of electricity,		\$18,794 21
Balance to profit and loss,		1,225 22
<hr/>		<hr/>
	\$20,019 43	\$20,019 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$6,645 26	
Balance of manufacturing account,	1,225 22	
Appropriations for operating expenses,		\$4,606 59
interest,		200 00
depreciation,		1,628 34
Jobbing,		887 81
Interest paid,	231 67	
Depreciation,	1,628 34	
Other items,	7 66	
Balance June 30, 1913,		2,415 41
<hr/>		<hr/>
	\$9,738 15	\$9,738 15

HOLDEN.

ASSETS.

Real estate,	\$337 85
Electric plant,	750 00
Electric lines,	11,649 33
Transformers,	456 40
Meters,	649 25
Incandescent street lamps,	747 10
Due for electricity,	230 31
Incandescent lamps on hand,	175 00
Other electric materials on hand,	500 00
Tools, appliances, etc.,	65 00
Office furniture,	25 00
Cash (or town treasury),	1,563 03
Depreciation fund,	694 08
<hr/>	

Total assets, as per books of the plant, \$17,842 35

LIABILITIES.

Appropriation for construction,	\$3,284 01
note payments,	2,200 00
Notes payable,	11,000 00
Interest accrued but not due,	214 89
Total liabilities, as per books of the plant,	\$16,698 90
Profit and loss balance,	1,143 45
	<hr/>
	\$17,842 35

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,231 73	
Income from sale of electricity,		\$2,061 74
Balance to profit and loss,		169 99
	<hr/>	<hr/>
	\$2,231 73	\$2,231 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$2,191 42
Balance of manufacturing account,	\$169 99	
Appropriation for operation,		700 00
interest,		315 92
depreciation fund,		384 08
Interest paid,	454 89	
Depreciation,	384 08	
Used for construction,	1,439 01	
Balance, June 30, 1913,	1,143 45	
	<hr/>	<hr/>
	\$3,591 42	\$3,591 42

HOLYOKE.

ASSETS.

Real estate (gas),	\$305,405 98
Machinery and manufacturing appliances (gas),	154,434 56
Street mains (gas),	181,421 38
Meters (gas),	98,978 82
Due for gas,	5,689 21
Gas coal on hand,	1,293 75
Gas oil on hand,	1,191 74
Purifying materials on hand,	1,704 00
Other gas materials on hand,	715 00
Real estate (electric),	123,568 05
Steam plant (electric),	240,834 48
Electric plant,	165,578 60
Electric lines,	96,009 95
Transformers,	45,899 09
Meters (electric),	67,384 59
Arc lamps,	22,140 89
Water power,	12,926 34
Underground work,	28,245 84
Due for electricity,	29,633 43
Fuel on hand (electric),	1,410 00
Carbons on hand,	139 22
Oil and waste on hand,	127 25

Incandescent lamps on hand,	\$1,327 90
Globes on hand,	140 98
Tools and appliances (gas),	1,540 00
Tools on hand (electric),	1,750 00
Horses, wagons, automobiles, etc.,	4,510 00
Sundry accounts due the company,	1,774 99
Office furniture,	2,000 00
Cash on hand,	82,604 94
Depreciation fund,	58,915 00
Insurance,	576 96
Total assets, as per books of the plant,	<u>\$1,739,872 94</u>

LIABILITIES.

Appropriation for bond payments,	\$81,200 00
Bonds outstanding,	989,600 00
Unpaid bills,	31,783 47
Deposits,	2,356 25
Interest accrued but not due,	7,735 26
Other amounts due,	64,311 70
Total liabilities, as per books of the plant,	<u>\$1,176,986 68</u>
Profit and loss balance,	562,886 26
	<u>\$1,739,872 94</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	\$129,793 65	
Electric,	185,970 86	
Income from sale of gas,		\$186,739 11
other sources (gas),		32 25
sale of electricity,		291,812 63
Balance to profit and loss:		
Gas,	56,977 71	
Electric,	105,841 77	
	<u>\$478,583 99</u>	<u>\$478,583 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$107,424 19
Balance of gas manufacturing account,		56,977 71
Balance of electric manufacturing account,		105,841 77
Appropriation for operation expenses,		28,767 78
Bond paid out of receipts in 1904-1906-1907,		90,200 00
Appropriation—extension of lines,		147,026 00
extension of gas mains,		107,691 12
Other items of income,		18,081 02
Interest paid,	\$37,663 76	
Depreciation,	58,915 00	
Other items,	2,544 57	
Balance June 30, 1913,	562,886 26	
	<u>\$662,009 59</u>	<u>\$662,009 59</u>

NOTE.—The changes from the previous year indicated by the Profit and Loss entries are due principally to the retention in the accounts of the amounts raised in the tax levy, during a series of years, to pay for electric street lights at the annual average total cost per k.w.h. of the current supplied by the department.

HUDSON.

ASSETS.

Real estate,	\$5,835 59
Steam plant,	12,765 29
Electric plant,	6,723 49
Electric lines,	16,649 74
Transformers,	4,845 74
Meters,	6,784 95
Arc lamps,	652 38
Incandescent street lamps,	1,914 06
Due for electricity,	1,811 96
Fuel on hand,	1,030 75
Carbons on hand,	14 74
Oil and waste on hand,	79 78
Incandescent lamps on hand,	430 57
Globes on hand,	5 68
Other materials on hand,	1,130 78
Tools and appliances,	681 66
Sundry accounts receivable,	108 46
Office furniture,	294 85
Cash (or town treasury),	17,236 18
Depreciation fund,	2,436 51
Insurance,	193 94
Total assets, as per books of the plant,	\$81,627 10
Profit and loss balance,	21,173 57
	<hr/>
	\$102,800 67

LIABILITIES.

Appropriations for construction,	\$13,304 24
Overdraft for construction,	15,940 30
Appropriations for extraordinary repairs,	1,500 00
note payments,	33,500 00
Bonds outstanding,	9,000 00
Notes payable,	29,100 00
Interest accrued but not due,	456 13
Total liabilities, as per books of the plant,	<hr/>
	\$102,800 67

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,313 42	
Income from sale of electricity,		\$22,078 46
other sources,		1,200 00
Balance to profit and loss,	5,965 04	
	<hr/>	<hr/>
	\$23,278 46	\$23,278 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$24,143 41	
Balance of manufacturing account,		\$5,965 04
Interest received,		366 37
Jobbing,		102 88
Appropriations for operating expenses,		714 27

	Dr.	Cr.
Interest paid,	\$1,185 34	
Depreciation,	2,673 52	
Other items,	19 86	
Balance June 30, 1913,		\$21,173 57
	<hr/>	<hr/>
	\$28,322 13	\$28,322 13

HULL.

ASSETS.

Real estate,	\$8,355 96
Steam plant,	19,481 76
Electric plant,	13,555 51
Electric lines,	40,987 38
Transformers,	10,173 51
Meters,	17,217 85
Arc lamps,	20 00
Nernst lamps,	100 00
Due for electricity,	8,576 32
Fuel on hand,	540 46
Carbons on hand,	4 35
Oil and waste on hand,	71 63
Incandescent lamps on hand,	831 84
Other materials on hand,	4,605 01
Tools and appliances,	813 80
Horses, wagons and automobiles,	3,424 92
Office furniture,	1,121 76
Cash (or town treasury),	3,367 78
Depreciation fund,	4,199 30
Insurance,	557 79
Sinking funds,	16,150 80
Total assets, as per books of the plant,	\$154,157 73
Profit and loss balance,	46,930 75
	<hr/>
	\$201,088 48

LIABILITIES.

Appropriations for construction,	\$47,394 56
note payments,	19,400 00
sinking funds,	67,014 24
Notes payable,	46,702 00
Unpaid bills,	5,270 41
Deposits,	9,116 40
Interest accrued but not due,	247 26
Cash overdrawn,	5,605 95
Amounts due from the plant, not included above,	337 66
Total liabilities, as per books of the plant,	\$201,088 48

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,881 30	
Income from sale of electricity,		\$41,456 46
other sources,		493 22
Balance to profit and loss,	6,068 38	
	<hr/>	<hr/>
	\$41,949 68	\$41,949 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$51,569 96	
Balance of manufacturing account,		\$6,068 38
Interest received,		16 61
Income from sinking funds,		400 00
Appropriation for operating expenses,		40 50
depreciation,		6,047 07
Interest paid,	1,641 19	
Depreciation,	5,889 02	
Other items,	403 14	
Balance June 30, 1913,		46,930 75
	<hr/>	<hr/>
	\$59,503 31	\$59,503 31

IPSWICH.

ASSETS.

Real estate,	\$7,862 83
Steam plant,	15,581 84
Electric plant,	9,482 87
Electric lines,	35,443 76
Transformers,	2,430 76
Meters,	2,804 03
Incandescent street lamps,	441 64
Due for electricity,	2,485 86
Oil and waste on hand,	43 50
Other materials on hand,	302 00
Tools and appliances,	325 42
Sundry accounts receivable,	525 89
Cash (or town treasury),	7,866 42

Total assets, as per books of the plant,	\$85,596 82
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LIABILITIES.

Appropriations for construction,	\$1,511 06
note payments,	9,350 00
Notes payable,	64,400 00
Interest accrued but not due,	335 00

Total liabilities, as per books of the plant,	\$75,596 06
Profit and loss balance,	10,000 76

\$85,596 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,833 66	
Income from sale of electricity,		\$13,387 57
other sources,		2,166 70
Balance to profit and loss,	720 61	
	<hr/>	<hr/>
	\$15,554 27	\$15,554 27

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$6,846 33
Balance of manufacturing account,		720 61
Jobbing,		528 12
Appropriation for operating expenses,		1,845 70
interest,		2,500 00
depreciation,		2,040 00
Other items of income,		80 00
Interest paid,	\$2,520 00	
Depreciation,	2,040 00	
Balance June 30, 1913,	10,000 76	
	<hr/>	<hr/>
	\$14,560 76	\$14,560 76

LITTLETON.

ASSETS.

Electric plant,	\$748 68
Electric lines,	14,316 90
Transformers,	893 12
Meters,	447 41
Incandescent street lamps,	619 30
Due for electricity,	509 31
Incandescent lamps on hand,	48 11
Other materials on hand,	466 25
Tools and appliances,	25 00
Sundry accounts receivable,	42 92
Cash (or town treasury),	1,263 81

Total assets, as per books of the plant,	\$19,380 81
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LIABILITIES.

Appropriations for construction,	\$2,500 00
bond payments,	500 00
Bonds outstanding,	14,500 00
Unpaid bills,	602 36
Interest accrued but not due,	145 00
Amounts due from the plant, not included above,	328 80

Total liabilities, as per books of the plant,	\$18,576 16
Profit and loss balance,	804 65

\$19,380 81

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,454 63	
Income from sale of electricity,		\$798 69
Balance to profit and loss,		1,655 94
	<hr/>	<hr/>
	\$2,454 63	\$2,454 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,	\$1,655 94	
Interest received,		\$189 46
Bond premium,		159 00
Appropriation for operating expenses,		2,308 70
interest,		590 00
Interest paid,	735 00	
Other items,	51 57	
Balance June 30, 1913,	804 65	
	<hr/>	<hr/>
	\$3,247 16	\$3,247 16

MANSFIELD.

ASSETS.

Real estate,	\$11,041 14
Steam plant,	44,275 90
Electric plant,	17,532 52
Electric lines,	15,373 22
Transformers,	5,759 85
Meters,	6,272 00
Incandescent street lamps,	1,296 71
Due for electricity,	1,682 09
Fuel on hand,	566 66
Oil and waste on hand,	116 69
Incandescent lamps on hand,	230 92
Other materials on hand,	2,768 88
Tools and appliances,	506 55
Horses, wagons and automobiles,	200 00
Sundry accounts receivable,	887 42
Office furniture,	422 30
Cash (or town treasury),	5,182 31
Depreciation fund,	217 32
Sinking funds,	11,577 71
Total assets, as per books of the plant,	<hr/> \$125,910 19

LIABILITIES.

Appropriations for construction,	\$4,842 82
bond payments,	8,466 75
sinking funds,	9,500 00
Bonds outstanding,	94,500 00
Interest accrued but not due,	970 00

Total liabilities, as per books of the plant,	\$118,279 57
Profit and loss balance,	7,630 62

\$125,910 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,488 64	
Income from sale of electricity,		\$21,146 09
Balance to profit and loss,	4,657 45	
	<hr/>	<hr/>
	\$21,146 09	\$21,146 09

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$4,350 12
Balance of manufacturing account,	\$4,657 45	
Income from sinking funds,		599 54
Appropriation for operation expenses,		7,627 21
Jobbing,		80 18
Other items of income,		805 25
Interest paid,	3,816 67	
Depreciation,	3,672 46	
Appropriation for bond payments,	2,000 00	
sinking fund,	1,000 00	
Balance June 30, 1913,	7,630 62	
	<hr/>	<hr/>
	\$18,119 75	\$18,119 75

MARBLEHEAD.

ASSETS.

Real estate,	\$25,857 21
Steam plant,	25,341 49
Electric plant,	18,816 09
Electric lines,	21,761 21
Transformers,	11,000 78
Meters,	15,952 74
Arc lamps,	10,352 16
Incandescent street lamps,	240 74
Due for electricity,	279 54
Fuel on hand,	98 00
Carbons on hand,	67 00
Oil and waste on hand,	51 35
Incandescent lamps on hand,	405 79
Globes on hand,	6 60
Other materials on hand,	1,123 53
Motors on hand,	475 21
Horses, wagons and automobiles,	1,987 77
Office furniture,	562 18
Cash (or town treasury),	6,933 58
Depreciation fund,	9,046 35
Sinking funds,	25,136 81

Total assets, as per books of the plant,	\$175,496 13
Profit and loss balance,	36,508 60
	<hr/>
	\$212,004 73

LIABILITIES.

Appropriations for construction,	\$77,742 82
Overdraft for construction,	1,065 27
Appropriations for bond payments,	13,000 00
note payments,	23,500 00
sinking funds,	19,000 00
Bonds outstanding,	75,000 00
Unpaid bills,	1,516 64
Interest accrued but not due,	1,180 00

Total liabilities, as per books of the plant,	<hr/>	\$212,004 73
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$31,542 64	
Income from sale of electricity,		\$33,436 01
other sources,		194 80
Balance to profit and loss,	2,088 17	
	<hr/>	<hr/>
	\$33,630 81	\$33,630 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$38,651 69	
Balance of manufacturing account,		\$2,088 17
Interest received,		841 27
Appropriation for operating expenses,		1,688 70
interest,		3,013 33
depreciation,		4,959 07
Jobbing,		93 32
Interest paid,	3,060 00	
Depreciation,	4,959 07	
Returned to town treasury — unavailable, Jan. 31, 1913,	2,501 19	
Other items,	20 51	
Balance June 30, 1913,		36,508 60
	<hr/>	<hr/>
	\$49,192 46	\$49,192 46

MERRIMAC.

ASSETS.

Steam plant,	\$3,002 02
Electric plant,	2,927 46
Electric lines,	11,228 50
Transformers,	2,566 52
Meters,	1,541 98
Due for electricity,	1,152 87
Fuel on hand,	180 00
Incandescent lamps on hand,	204 98
Tools and appliances,	130 78
Sundry accounts receivable,	610 05
Cash (or town treasury),	2,475 13
Depreciation fund,	3,583 65

Total assets, as per books of the plant,	\$29,603 94
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LIABILITIES.

Appropriations for construction,	\$4,903 16
Overdraft for construction,	322 67
Appropriations for bond payments,	3,500 00
note payments,	679 80
Bonds outstanding,	7,000 00

Notes payable,	\$3,600 00
Unpaid bills,	434 97
Interest accrued but not due,	198 33

Total liabilities, as per books of the plant,	\$20,638 93
Profit and loss balance,	8,965 01

\$29,603 94

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,302 41	
Income from sale of electricity,		\$7,676 31
Balance to profit and loss,	373 90	
	<hr/> \$7,676 31	<hr/> \$7,676 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$8,764 65
Balance of manufacturing account,		373 90
Interest received,		110 22
Rents,		39 22
Appropriation for interest,		114 18
depreciation,		793 57
Interest paid,	\$437 16	
Depreciation,	793 57	
Balance June 30, 1913,	8,965 01	
	<hr/> \$10,195 74	<hr/> \$10,195 74

MIDDLEBOROUGH.

ASSETS.

Real estate,	\$14,315 74
Machinery and manufacturing appliances (gas),	12,512 36
Street mains (gas),	13,101 49
Meters (gas),	1,495 46
Due for gas,	820 22
Gas coal on hand,	50 05
Coke on hand,	73 80
Gas oil on hand,	163 45
Other gas materials on hand,	127 31
Tools and appliances (gas),	336 02
Water power,	11,472 98
Steam plant (electric),	971 79
Electric plant,	4,235 58
Gas engine plant,	13,572 57
Electric lines,	10,848 81
Transformers,	4,221 96
Meters (electric),	8,181 04
Arc lamps,	676 48
Incandescent street lamps,	1,240 47
Due for electricity,	4,145 65
Fuel on hand (electric),	591 39
Carbons on hand,	40 28

Oil and waste on hand,	\$27 65
Incandescent lamps on hand,	114 90
Other electric materials on hand,	1,475 90
Tools and appliances (electric),	1,079 77
Horses, wagons and automobiles,	526 50
Sundry accounts receivable,	3,640 18
Office furniture,	246 10
Cash (or town treasury),	6,270 45

Total assets, as per books of the plant,	\$116,576 35
Profit and loss balance,	42,149 79

\$158,726 14

LIABILITIES.

Appropriations for construction,	\$34,767 26
Overdrafts for construction,	335 13
Appropriations for extraordinary repairs,	2,890 00
bond payments,	37,500 00
note payments,	18,000 00
Bonds outstanding,	40,500 00
Notes payable,	21,200 00
Unpaid bills,	1,901 40
Deposits,	5 00
Interest accrued but not due,	411 33
Overdrafts for depreciation,	1,216 02

Total liabilities, as per books of the plant,	\$158,726 14
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
Gas,	\$4,680 77	
Electric,	15,239 74	
Income from sale of gas,		\$3,965 54
sale of electricity,		23,317 88
Balance to profit and loss:		
Gas,		715 23
Electric,	8,078 14	
	\$27,998 65	\$27,998 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,	\$46,337 01	
Balance of gas manufacturing account,	715 23	
Balance of electric manufacturing account,		\$8,078 14
Appropriation for operating expenses,		1,715 51
depreciation,		3,812 00
Contribution by Peirce estate,		686 09
Interest paid,	2,508 00	
Depreciation,	4,844 00	
Suburban lighting,	336 88	
Other items,	1,700 41	
Balance June 30, 1913,		42,149 79
	\$56,441 53	\$56,441 53

MILLERS FALLS WATER SUPPLY DISTRICT.

ASSETS.

Franklin Electric Light Company guarantee,	\$15,000 00
Sinking funds,	2,683 44
Total assets, as per books of the plant,	\$17,683 44
Profit and loss balance,	11 20
	<hr/>
	\$17,694 64

LIABILITIES.

Appropriations for construction,	\$294 64
sinking funds,	2,400 00
Bonds outstanding,	15,000 00
Total liabilities, as per books of the plant,	<hr/>
	\$17,694 64

MANUFACTURING ACCOUNT TO DEC. 31, 1912.

	DR.	CR.
Operating expenses,	\$1,462 59	
Income from sale of electricity,		\$1,854 97
Balance to profit and loss,	392 38	
	<hr/>	<hr/>
	\$1,854 97	\$1,854 97

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,		\$949 97
Balance of manufacturing account,		392 38
Income from sinking funds,		49 33
Rents,		25 00
Appropriation for interest,		600 00
Gain on sale of plant,		3,392 47
Interest paid,	\$600 00	
Real estate transferred to Millers Falls Water Supply District,	1,035 05	
Accounts receivable and cash transferred to Millers Falls Water Supply District,	3,785 30	
Balance June 30, 1913,		11 20
	<hr/>	<hr/>
	\$5,420 35	\$5,420 35

NORTH ATTLEBOROUGH.

ASSETS.

Real estate,	\$11,308 76
Steam plant,	25,086 48
Electric plant,	15,549 12
Electric lines,	24,059 38
Transformers,	7,211 87
Meters,	11,573 93
Arc lamps,	94 10
Incandescent street lamps,	250 39

Inside wiring,	\$214 17
Due for electricity,	2,534 71
Fuel on hand,	1,908 90
Carbons on hand,	2 59
Incandescent lamps on hand,	466 57
Globes on hand,	8 79
Other materials on hand,	3,377 44
Fixtures, tools, etc., on hand,	1,063 08
Horses, wagons and automobiles,	36 55
Sundry accounts receivable,	550 26
Office furniture,	297 79
Cash (or town treasury),	5,117 60
Depreciation fund,	8,472 00
Sinking funds,	25,568 67

Total assets, as per books of the plant,	\$144,753 15
Profit and loss balance,	9,977 18

\$154,730 33

LIABILITIES.

Appropriations for construction,	\$27,526 82
Overdraft for construction,	881 73
Appropriations for note payments,	26,032 57
sinking funds,	21,002 43
Bonds outstanding,	50,000 00
Notes payable,	28,170 00
Unpaid bills,	905 20
Interest accrued but not due,	149 16
Amounts due from the plant, not included above,	62 42

Total liabilities, as per books of the plant,	\$154,730 33
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,883 03	
Income from sale of electricity,		\$29,836 33
other sources,		18 50
Balance to profit and loss,	5,971 80	
	<hr/> \$29,854 83	<hr/> \$29,854 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$13,248 36	
Balance of manufacturing account,		\$5,971 80
Interest received,		1,149 02
Appropriation for operating expenses,		878 58
depreciation,		4,756 13
Jobbing,		2 41
Other items of income,		98
Interest paid,	3,206 94	
Depreciation,	4,756 13	
Income used for sinking fund payments,	1,500 00	
Other items,	24 67	
Balance June 30, 1913,		9,977 18
	<hr/> \$22,736 10	<hr/> \$22,736 10

NORWOOD.

ASSETS.

Real estate,	\$5,959 13
Electric plant,	3,526 86
Electric lines,	47,152 56
Transformers,	6,209 80
Meters,	9,373 71
Incandescent street lamps,	2,137 17
Due for electricity,	6,036 53
Incandescent lamps on hand,	588 54
Other materials on hand,	1,410 07
Fixtures, tools, etc., on hand,	10 00
Horses, wagons and automobiles,	569 83
Office furniture,	400 00
Cash (or town treasury),	4,687 59
Depreciation fund,	1,361 12
Insurance,	163 02

Total assets, as per books of the plant,	\$89,585 93
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LIABILITIES.

Appropriations for construction,	\$12,551 59
note payments,	19,400 00
Notes payable,	37,500 00
Unpaid bills,	2,900 25
Interest accrued but not due,	135 42

Total liabilities, as per books of the plant,	\$72,487 26
Profit and loss balance,	17,098 67

\$89,585 93

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,839 46	
Income from sale of electricity,		\$44,925 23
other sources,		414 38
Balance to profit and loss,	9,500 15	
	<hr/> \$45,339 61	<hr/> \$45,339 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$12,575 60
Balance of manufacturing account,		9,500 15
Appropriation for operating expenses,		467 31
Jobbing,		178 73
Interest paid,	\$1,666 67	
Depreciation,	3,886 41	
Other items,	70 04	
Balance June 30, 1913,	17,098 67	
	<hr/> \$22,721 79	<hr/> \$22,721 79

PEABODY.

ASSETS.

Real estate,	\$10,169 81
Steam plant,	34,145 04
Electric plant,	25,886 48
Electric lines,	42,998 31
Transformers,	15,091 76
Meters,	13,742 94
Arc lamps,	1,883 60
Inside wiring,	768 95
Due for electricity,	13,413 08
Fuel on hand,	230 00
Carbons on hand,	35 00
Oil and waste on hand,	180 00
Incandescent lamps on hand,	800 00
Globes on hand,	35 00
Other materials on hand,	2,718 64
Tools and appliances,	250 00
Horses, wagons and automobiles,	1,300 00
Cash (or town treasury),	10,741 49
Depreciation fund,	2,325 57
Sinking funds,	22,740 74

Total assets, as per books of the plant,	\$199,456 41
Profit and loss balance,	13,084 33
	<hr/>
	\$212,540 74

LIABILITIES.

Appropriations for construction,	\$71,450 70
Overdrafts for construction,	4,663 77
Appropriations for bond payments,	8,000 00
note payments,	22,700 00
sinking funds,	16,800 00
Bonds outstanding,	86,000 00
Unpaid bills,	2,122 10
Interest accrued but not due,	804 17

Total liabilities, as per books of the plant,	\$212,540 74
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$60,549 67	
Income from sale of electricity,		\$66,968 37
other sources,		800 00
Balance to profit and loss,	7,218 70	
	<hr/>	<hr/>
	\$67,768 37	\$67,768 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$22,141 88	
Balance of manufacturing account,		\$7,218 70
Income from sinking funds,		889 18

	DR.	CR.
Appropriation for operating expenses, . . .		\$2,028 88
interest,		3,210 00
depreciation,		6,409 32
Interest paid,	\$3,225 79	
Depreciation,	6,409 32	
Returned to town treasury — Jan. 16, 1913, un- available funds,	1,063 42	
Balance June 30, 1913,		13,084 33
	<hr/>	<hr/>
	\$32,840 41	\$32,840 41

PRINCETON.

ASSETS.

Real estate,	\$500 00
Electric plant,	500 00
Electric lines,	14,563 61
Transformers,	616 41
Meters,	348 61
Due for electricity,	82 68
Sundry accounts receivable,	939 72
Cash (or town treasury),	3,218 59
	<hr/>
Total assets, as per books of the plant,	\$20,769 62

LIABILITIES.

Appropriations for construction,	\$757 00
note payments,	1,000 00
Notes payable,	15,000 00
Unpaid bills,	2,500 82
Interest accrued but not due,	225 00
	<hr/>
Total liabilities, as per books of the plant,	\$19,482 82
Profit and loss balance,	1,286 80
	<hr/>
	\$20,769 62

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$271 65	
Sale of electricity,		\$183 45
Balance to profit and loss,		88 20
	<hr/>	<hr/>
	\$271 65	\$271 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,	\$88 20	
Appropriation for operating expenses, interest,		\$1,000 00 600 00
Interest paid,	225 00	
Balance June 30, 1913,	1,286 80	
	<hr/>	<hr/>
	\$1,600 00	\$1,600 00

READING.

ASSETS.

Real estate,	\$11,526 59
Steam plant,	9,922 30
Electric plant,	12,465 70
Electric lines,	62,847 86
Transformers,	8,109 37
Meters,	12,622 56
Arc lamps,	3,383 25
Incandescent street lamps,	4,984 62
Due for electricity,	6,377 45
Fuel on hand,	781 55
Carbons on hand,	12 78
Oil and waste on hand,	14 26
Incandescent lamps on hand,	643 57
Globes on hand,	19 14
Other materials on hand,	8,332 00
Tools and appliances,	1,178 04
Horses, wagons and automobiles,	1,803 90
Sundry accounts receivable,	264 58
Office furniture,	765 45
Cash (or town treasury),	3,043 45
Depreciation fund,	4,788 80
Insurance,	1,038 85

Total assets, as per books of the plant,	\$154,926 07
Profit and loss balance,	34,385 18

\$189,311 25

LIABILITIES.

Appropriations for construction,	\$32,491 23
Overdrafts for construction,	3,211 64
Appropriations for bond payments,	38,000 00
note payments,	22,000 00
Bonds outstanding,	60,000 00
Notes payable,	25,500 00
Unpaid bills,	5,846 96
Deposits,	1,266 64
Interest accrued but not due,	994 78

Total liabilities, as per books of the plant,	\$189,311 25
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$33,126 34	
Income from sale of electricity,		\$41,300 42
other sources,		491 98
Balance to profit and loss,	8,666 06	
	<hr/>	<hr/>
	\$41,792 40	\$41,792 40

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,	\$38,375 46	
Balance of manufacturing account,		\$8,666 06
Interest received,		62 70
Bond premium,		17 11
Appropriations for operations,		508 40
Jobbing,		488 85
Appropriation for note payment to correct June 30, 1912, and 1913,		3,000 00
Interest paid,	3,164 04	
Depreciation,	4,788 80	
Note payment from earning,	800 00	
Balance June 30, 1913,		34,385 18
	<hr/>	<hr/>
	\$47,128 30	\$47,128 30

ROWLEY.

ASSETS.

Real estate,	\$344 17
Electric plant,	523 60
Electric lines,	14,048 80
Transformers,	775 92
Meters,	909 58
Incandescent street lamps,	1,418 68
Due for electricity,	351 20
Other materials on hand,	158 40
Tools and appliances,	55 34
Cash (or town treasury),	3,414 33
Depreciation fund,	546 00
	<hr/>
Total assets, as per books of the plant,	\$22,546 02

LIABILITIES.

Appropriations for construction,	\$201 00
note payments,	4,960 00
Notes payable,	16,040 00
Unpaid bills,	192 41
Interest accrued but not due,	107 47
	<hr/>

Total liabilities, as per books of the plant,	\$21,500 88
Profit and loss balance.	1,045 14

\$22,546 02

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,266 75	
Income from sale of electricity,		\$1,714 43
Balance to profit and loss,		552 32
	<hr/>	<hr/>
	\$2,266 75	\$2,266 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1912,	\$382 43	
Balance of manufacturing account,	552 32	
Appropriation for operating expenses,		\$1,263 96
interest,		643 70
depreciation,		546 00
Interest paid,	691 00	
Depreciation,	546 00	
Other items,	1 63	
Balance June 30, 1913,	1,045 14	
	<hr/>	<hr/>
	\$2,836 09	\$2,836 09

SHREWSBURY.

ASSETS.

Real estate,	\$544 99
Electric plant,	2,272 36
Electric lines,	30,270 03
Transformers,	330 52
Meters,	1,688 85
Incandescent street lamps,	608 03
Due for electricity,	1,348 87
Incandescent lamps on hand,	74 50
Tools and appliances,	213 63
Cash (or town treasury),	2,931 12
Depreciation fund,	3,330 90

Total assets, as per books of the plant,	<hr/>	\$43,613 80
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LIABILITIES.

Appropriations for construction,	\$12,936 03
note payments,	7,000 00
Notes payable,	21,300 00
Unpaid bills,	1,024 32
Interest accrued but not due,	236 47
Other amounts due,	243 29

Total liabilities, as per books of the plant,	<hr/>	\$42,740 11
Profit and loss balance,		873 69

\$43,613 80

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,418 10	
Income from sale of electricity,		\$5,891 29
Balance to profit and loss,		1,526 81
	<hr/>	<hr/>
	\$7,418 10	\$7,418 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$2,489 30
Balance of manufacturing account,	\$1,526 81	
Interest received,		54 38
Appropriation for operating expenses. . . .		874 61
interest,		819 07
depreciation,		1,919 20
Interest paid,	829 84	
Depreciation,	1,919 20	
Return to town treasury — unavailable funds		
Jan. 31, 1913,	1,007 02	
Balance June 30, 1913,	873 69	
	<hr/>	<hr/>
	\$6,156 56	\$6,156 56

STERLING.

ASSETS.

Real estate,	\$490 29
Electric plant,	521 66
Electric lines,	9,551 71
Transformers,	1,170 40
Meters,	511 89
Municipal wiring,	680 46
Incandescent street lamps,	178 44
Due for electricity,	125 41
Incandescent lamps on hand,	83 40
Other materials on hand,	31 35
Tools and appliances,	27 94
Office furniture,	16 80
Cash (or town treasury),	4,734 57
Depreciation fund,	498 40
	<hr/>
Total assets, as per books of the plant,	\$18,622 72

LIABILITIES.

Appropriations for construction,	\$4,308 04
note payments,	2,800 00
Notes payable,	10,500 00
Unpaid bills,	588 11
Interest accrued but not due,	100 78
	<hr/>
Total liabilities, as per books of the plant,	\$18,206 93
Profit and loss balance,	325 79
	<hr/>

\$18,622 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,056 61	
Income from sale of electricity,		\$1,245 41
Other sources,		116 80
Balance to profit and loss,	305 60	
	<hr/>	<hr/>
	\$1,362 21	\$1,362 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$987 20
Balance of manufacturing account,		305 60
Appropriation for operating expenses,		87 75
interest,		142 00
depreciation,		306 70
Jobbing,		166 63
Other items of income,		8 59
Interest paid,	\$291 11	
Depreciation,	405 28	
Returned to town treasury — unavailable funds		
Feb. 1, 1913,	976 29	
Other items,	6 00	
Balance, June 30, 1913,	325 79	
	<hr/>	<hr/>
	\$2,004 47	\$2,004 47

TAUNTON.

ASSETS.

Real estate,	\$58,823 33
Steam plant,	88,692 49
Electric plant,	52,049 57
Electric lines,	66,161 45
Transformers,	29,663 58
Meters,	16,297 11
Arc lamps,	13,527 45
Incandescent street lamps,	78 13
Due for electricity,	14,693 81
Fuel on hand,	2,337 50
Carbons on hand,	261 10
Oil and waste on hand,	46 10
Incandescent lamps on hand,	1,221 67
Globes on hand,	111 29
Other materials on hand,	1,819 76
Tools and appliances,	3,515 38
Horses, wagons and automobiles,	1,490 00
Sundry accounts receivable,	760 28
Office furniture,	1,273 75
Cash (or city treasury),	11,344 76
Depreciation fund,	15,614 19
Sinking funds,	118,602 70
	<hr/>
Total assets, as per books of the plant,	\$498,385 40

LIABILITIES.

Appropriations for construction,	\$28,162 23
note payments,	1,500 00
sinking funds,	73,104 29
Bonds outstanding,	364,000 00
Unpaid bills,	1,281 87
Interest accrued but not due,	1,139 18
	<hr/>
Total liabilities, as per books of the plant,	\$469,187 57
Profit and loss balance,	29,197 83
	<hr/>
	\$498,385 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$64,926 70	
Income from sale of electricity,		\$97,894 26
Other sources,		179 50
Balance to profit and loss,	33,147 06	
	<hr/>	<hr/>
	\$98,073 76	\$98,073 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$22,493 31
Balance of manufacturing account,		33,147 06
Income from sinking funds,		4,124 00
Appropriation for operating expenses,		3,518 28
Other items of income,		210 08
Interest paid,	\$13,837 57	
Depreciation,	14,324 00	
Used for construction from miscellaneous income,	4,724 95	
Other items,	1,408 38	
Balance June 30, 1913,	29,197 83	
	<hr/>	<hr/>
	\$63,492 73	\$63,492 73

TEMPLETON.

ASSETS.

Electric plant,	\$925 77
Electric lines,	23,587 02
Transformers,	1,603 67
Meters,	2,318 18
Arc lamps,	37 24
Incandescent street lamps,	372 21
Due for electricity,	1,378 76
Carbons on hand,	2 70
Incandescent lamps on hand,	416 53
Fixtures, tools, etc., on hand,	250 63
Office furniture,	140 38
Cash (or town treasury),	1,342 94
Depreciation fund,	1,601 40
	<hr/>
Total assets, as per books of the plant,	\$33,977 43

LIABILITIES.

Appropriations for construction,	\$6,009 70
note payments,	7,800 01
Notes payable,	17,916 65
Unpaid bills,	330 73
	<hr/>
Total liabilities, as per books of the plant,	\$32,057 09
Profit and loss balance,	1,920 34
	<hr/>
	\$33,977 43

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,451 88	
Income from sale of electricity,		\$4,986 60
other sources,		218 40
Balance to profit and loss,	753 12	
	<hr/>	<hr/>
	\$5,205 00	\$5,205 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$1,867 44
Balance of manufacturing account,		753 12
Appropriation for operating expenses,		43 45
depreciation,		892 71
Interest paid,	\$719 05	
Depreciation,	892 71	
Other items,	24 62	
Balance June 30, 1913,	1,920 34	
	<hr/>	<hr/>
	\$3,556 72	\$3,556 72

WAKEFIELD.

ASSETS.

Real estate,	\$19,901 91
Machinery and manufacturing appliances (gas),	43,263 27
Street mains (gas),	42,396 18
Meters (gas),	11,400 53
Due for gas,	3,726 53
Gas coal on hand,	2,316 72
Coke on hand,	500 00
Enrichers on hand,	512 90
Purifying materials on hand,	231 25
Other gas materials on hand,	1,580 94
Tools and appliances (gas),	1,092 76
Fire alarm installation,	5,177 90
Fire alarm supplies,	60 20
Steam plant (electric),	11,594 50
Electric plant,	11,696 68
Electric lines,	25,695 50
Transformers,	6,016 14
Meters (electric),	6,336 94
Arc lamps,	2,209 60
Due for electricity,	1,995 87
Fuel on hand (electric),	470 96
Carbons on hand,	26 50
Oil and waste on hand,	57 28
Incandescent lamps on hand,	360 50
Globes on hand,	6 33
Other electric materials on hand,	3,466 02
Motors, etc.,	656 25
Tools and appliances (electric),	849 45
Horses, wagons and automobiles,	1,353 96

Sundry accounts receivable,	\$1,502 79
Office furniture,	632 27
Cash (or town treasury),	7,416 75
Depreciation fund,	4,303 04
Insurance,	999 46

Total assets, as per books of the plant,	\$219,807 88
Profit and loss balance,	63,646 65

\$283,454 53

LIABILITIES.

Appropriations for construction,	\$46,874 12
bond payments,	103,000 00
note payments,	8,300 00
fire alarm construction,	3,167 38
Bonds outstanding,	119,000 00
Unpaid bills,	587 80
Deposits,	1,304 00
Interest accrued but not due,	1,221 23

Total liabilities, as per books of the plant,	\$283,454 53
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$40,486 53	
Electric,	22,806 95	
Income from sale of gas,		\$38,586 00
residuals,		6,665 72
other sources (gas),		72 48
sale of electricity,		21,346 79
other sources (electric),		2,400 00
Balance to profit and loss:		
Gas,	4,837 67	
Electric,	939 84	
	<hr/>	<hr/>
	\$69,070 99	\$69,070 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$65,649 52	
Balance of gas manufacturing account,		\$4,837 67
Balance of electric manufacturing account,		939 84
Appropriation for operating expenses,		3,353 84
interest,		4,701 25
depreciation,		1,200 00
fire alarm,		840 97
Jobbing,		1,509 19
Other items of income,		33 00
Interest paid,	4,828 86	
Depreciation,	8,933 91	
Returned to town treasury—unavailable as of		
Dec. 31, 1912,	86	
Fire alarm expenses,	699 07	
Other items,	950 19	
Balance June 30, 1913,		63,646 65
	<hr/>	<hr/>
	\$81,062 41	\$81,062 41

WELLESLEY.

ASSETS.

Real estate,	\$3,304 27
Electric plant,	4,613 00
Electric lines,	38,115 96
Transformers,	3,235 14
Meters,	6,259 01
Incandescent street lamps,	2,463 20
Due for electricity,	2,577 20
Incandescent lamps on hand,	855 95
Other materials on hand,	991 97
Fixtures, tools, etc., on hand,	175 00
Horses, wagons and automobiles,	570 00
Sundry accounts receivable,	420 34
Office furniture and supplies,	391 20
Cash (or town treasury),	15,853 97
Depreciation fund,	857 84

Total assets, as per books of the plant,	\$85,684 05
Profit and loss balance,	3,045 14

\$88,729 19

LIABILITIES.

Appropriations for construction,	\$30,569 19
bond payments,	46,000 00
Bonds outstanding,	12,000 00
Interest accrued but not due,	160 00

Total liabilities, as per books of the plant,	\$88,729 19
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$25,320 76	
Income from sale of electricity,		\$31,256 86
Balance to profit and loss,	5,936 10	
	<hr/>	<hr/>
	\$31,256 86	\$31,256 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,	\$2,756 76	
Balance of manufacturing account,		\$5,936 10
Appropriation for operating expenses,		775 52
Interest paid,	500 00	
Depreciation,	1,500 00	
Appropriation for construction,	5,000 00	
Balance June 30, 1913,		3,045 14
	<hr/>	<hr/>
	\$9,756 76	\$9,756 76

WEST BOYLSTON.

ASSETS.

Real estate,	\$842 50
Electric lines,	19,363 05
Transformers,	803 49
Meters,	944 39
Incandescent street lamps,	115 87
Due for electricity,	190 04
Incandescent lamps on hand,	22 85
Tools and appliances,	50 00
Office furniture,	25 00
Cash (or town treasury),	2,301 90
Depreciation fund,	510 03

Total assets, as per books of the plant, \$25,169 12

LIABILITIES.

Appropriations for construction,	\$9,553 23
note payments,	3,000 00
Notes payable,	11,000 00
Interest accrued but not due,	23 22

Total liabilities, as per books of the plant, \$23,576 45
 Profit and loss balance, 1,592 67

\$25,169 12

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,892 72	
Income from sale of electricity,		\$1,941 90
Balance to profit and loss,		950 82
	<hr/>	<hr/>
	\$2,892 72	\$2,892 72

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance, June 30, 1912,		\$1,930 50
Balance of manufacturing account,	\$950 82	
Appropriation for operating expenses,		630 88
interest,		460 00
depreciation,		649 25
Interest paid,	477 89	
Depreciation,	649 25	
Balance June 30, 1913,	1,592 67	
	<hr/>	<hr/>
	\$3,670 63	\$3,670 63

WESTFIELD.

ASSETS.

Real estate,	\$52,857 75
Machinery and manufacturing appliances (gas),	26,000 03
Street mains (gas),	47,533 13

Meters (gas),	\$16,550 35
Due for gas,	5,010 09
Gas coal on hand,	2,104 38
Coke on hand,	1,456 00
Gas on hand,	191 90
Enrichers on hand,	16 00
Purifying materials on hand,	101 75
Other gas materials on hand,	5,181 21
Tools and appliances (gas),	661 28
Steam plant (electric),	30,138 43
Electric plant,	23,022 49
Electric lines,	30,963 26
Transformers,	9,690 02
Meters (electric),	7,849 81
Arc lamps,	3,957 37
Incandescent street lamps,	389 85
Inside wiring,	548 25
Due for electricity,	4,870 19
Fuel on hand (electric),	319 60
Carbons on hand,	117 22
Oil and waste on hand,	84 37
Incandescent lamps on hand,	108 55
Globes on hand,	68 32
Other electric materials on hand,	2,984 81
Tools and appliances (electric),	559 60
Sundry accounts receivable,	4,432 62
Office furniture,	1,735 03
Cash (or town treasury),	8,877 36
Depreciation fund,	3,635 29
Total assets, as per books of the plant,	<u>\$292,016 31</u>

LIABILITIES.

Appropriations for construction,	\$52,000 00
Bonds outstanding,	132,000 00
Unpaid bills,	4,132 98
Deposits,	1,140 17
Interest due but not paid,	1,330 00
Interest accrued but not due,	826 66
Other amounts due,	200 00
Total liabilities, as per books of the plant,	<u>\$191,629 81</u>
Profit and loss balance,	100,386 50
	<u>\$292,016 31</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$37,283 07	
Electric,	32,128 46	
Income from sale of gas,		\$45,411 95
residuals,		8,715 19
sale of electricity,		40,649 58
Balance to profit and loss:		
Gas,	16,844 07	
Electric,	8,521 12	
	<u>\$94,776 72</u>	<u>\$94,776 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1912,		\$88,674 09
Balance of gas manufacturing account, . .		16,844 07
Balance of electric manufacturing account, .		8,521 12
Appropriations for operating expenses, . .		1,425 16
Jobbing,		361 75
Other items of income,		51
Interest paid,	\$4,968 33	
Depreciation,	10,388 00	
Other items,	83 87	
Balance June 30, 1913,	100,386 50	
	<hr/>	<hr/>
	\$115,826 70	\$115,826 70

APPENDIX D.—GAS COMPANIES STATISTICS.

TABLE 1.—Financial Statistics — Year ending June 30, 1913.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Assessed Value of Property.	TAXES PAID.		DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.
Adams,	\$60,000	5	3	\$59,800	\$66,000	\$645 08	\$0 0301	\$7,200 00	12
Amesbury,	60,000	7	7	60,000	80,800	1,451 60	0890	2 —	—
Amherst,	225,000	71	67	111,400	148,250	573 95	0826	9,375 00	3 6
Arlington,	250,000	6	4	249,700	162,542	2,271 48	0339	13,125 00	5 1
Athol,	325,000	8	8	325,000	233,900	1,014 96	1003	31,732 50	10
Attleboro,	58,000	25	22	53,900	193,700	3,502 33	0541	6,960 00	12
Atwood, L. Sidney (Chatman),	4 —	—	—	—	400	6 55	1221	—	—
Barnardston,	2,300	7	7	2,300	500	10 01	4707	2 —	—
Beverly,	437,500	68	67	435,600	914,075	5,949 14	0813	52,500 00	12
Blackstone,	10,000	4	4	10,000	35,000	392 11	0914	600 00	6
Boston,	15,124,600	15	15	15,124,600	18,761,700	439,615 68	0748	1,361,214 00	9
Brockton,	809,000	205	196	786,200	626,800	15,092 75	0551	44,790 00	6
Cambridge,	1,440,000	698	613	1,279,400	2,592,400	65,115 56	0779	156,000 00	12
Charlestown,	760,000	372	323	546,000	1,056,500	23,107 58	0819	84,000 00	14
Chicopee,	222,000	81	1	222,000	—	1,218 15	0669	1,665 00	1
Citizens' (Nantucket),	26,000	41	41	26,000	20,115	140 59	0298	2 —	—
Citizens' (Quincy),	383,000	8	8	383,000	378,175	7,680 00	0815	19,150 00	5
Clinton,	123,000	6	4	122,000	205,200	1,365 05	0624	8,917 50	7 1
Cotuit,	4 —	—	—	—	670	—	—	—	—
Dedham,	7 155,950	49	48	155,900	129,950	2,956 12	0462	14,531 25	10 9 1

¹ Dividends paid in part from electric profits.² No dividends declared.³ One-half per cent. on \$75,000; six per cent. on \$150,000.⁴ Unincorporated.⁵ One and one-half per cent. on \$559,000; four and one-half per cent. on \$809,000.⁶ Seven per cent. on \$1,200,000; five per cent. on \$1,440,000.⁷ Par value, \$50.⁸ Held by Springfield Gas Light Company.⁹ Par value, \$500.¹⁰ Two per cent. on \$141,750; seven and one-half per cent. on \$155,950.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1913, and June 30, 1912, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ending June 30, 1913, and the percentage of unaccounted for gas in both years:—

Coal and Water-gas Companies.

COMPANY.	Gas made, Year ending June 30, 1913.	Gas made, Year ending June 30, 1912.	Gas bought, Year ending June 30, 1913.	Gas bought, Year ending June 30, 1912.	Gas sold by Meter, Year ending June 30, 1913.	Gas sold by Meter, Year ending June 30, 1912.	Gas sold for Public Lamps, Year ending June 30, 1913.	Gas sold for Public Lamps, Year ending June 30, 1912.	Gas used at Works and Offices, June 30, 1913.	Gas unaccounted for, Year ending June 30, 1913.	Percentage unaccounted for, 1913.	Percentage unaccounted for, 1912.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Adams,	21,316,500	17,887,600	23,838,000	20,412,300	21,453,100	18,426,500	—	—	133,700	2,251,200	9.44	8.95
Amesbury,	8,607,700	4,213,841	—	—	16,339,600	14,345,300	—	—	400,000	4,576,900	21.47	17.57
Amherst,	69,426,600	56,061,200	—	—	6,945,699	3,280,108	—	—	76,700	1,583,101	18.39	21.59
Arlington,	11,193,015	11,106,450	—	—	63,217,400	50,020,000	—	—	639,800	1,432,500	2.00	4.22
Attol,	68,948,500	61,575,100	—	—	10,116,120	9,979,000	—	—	66,300	1,008,596	9.01	7.77
Attleboro,	81,326,700	70,401,700	—	—	61,682,528	57,326,278	—	—	408,700	3,857,272	5.59	6.18
Beverly,	3,094,154,000	3,153,682,000	4,286,200	3,699,600	73,132,200	65,530,900	—	—	406,600	7,755,500	9.54	10.12
Blackstone,	293,527,100	249,561,000	2,996,632,000	2,612,382,000	4,290,200	3,699,600	—	—	11,792,000	197,773,858	3.25	3.43
Brookton,	870,628,000	798,929,000	—	—	4,805,297,313	4,637,490,075	143,581,829	142,838,474	3,653,800	17,994,200	6.09	12.18
Cambridge,	312,696,207	299,713,326	817,000	537,000	831,109,342	757,498,687	4,068,508	4,527,560	4,715,400	29,417,060	3.38	4.06
Charlestown,	5,517,910	5,140,790	21,441,475	66,138,200	275,731,800	230,770,000	6,273,975	6,090,289	2,912,600	29,711,832	9.48	10.47
Chillicothe,	—	—	—	—	18,221,200 ¹	55,939,900	—	—	210,300	3,009,975	13.99	13.99
Citizens' (Nantucket),	—	—	—	—	4,602,100	4,473,500	19,100	18,000	168,900	639,120	11.58	8.96
Citizens' (Quincy),	24,932,900	21,366,000	102,009,400	83,453,000	90,596,513	71,867,832	3,590,952	3,476,186	376,500	7,427,435	7.28	9.28
Clinton,	—	—	—	—	21,880,200	19,419,100	—	—	60,900	2,955,200	11.77	8.58
Dedham,	—	—	70,971,600	64,303,800	63,839,900	57,997,800	—	233,300	111,600	6,917,300	9.75	9.12
East Boston,	261,816,000	188,251,000	183,949,000	200,280,000	405,097,916	349,972,787	13,403,842	12,761,719	1,981,300	4,765,988	1.82	2.99
Easthampton,	17,202,550	16,270,720	—	—	14,841,700	13,529,800	—	—	28,300	2,317,394	13.47	16.16

Full River,	622,893,400	588,248,700	—	—	552,330,544	514,599,900	6,001,310	6,134,459	2,349,700	29,252,446	4.70	5.25
Fitchburg,	130,363,000	111,570,000	—	—	102,807,878	102,807,878	—	—	558,000	9,598,122	7.36	7.38
Framingham,	11,824,000	28,374,000	18,379,527	—	27,699,700	25,712,103	—	—	347,600	2,210,527	7.32	5.55
Gardner,	15,153,759	12,000,000	—	—	11,769,055	9,469,395	1,360,394	1,438,000	518,000	1,505,710	9.94	8.06
Gloucester,	82,660,700	72,704,800	—	—	76,190,500	67,027,500	1,050,500	1,023,000	380,000	5,026,500	6.08	5.88
Greenfield,	29,564,200	24,054,900	—	—	26,363,400	21,505,300	—	—	1,201,300	2,001,500	6.77	6.57
Haverhill,	276,248,000	249,151,000	—	—	257,494,700	232,055,000	3,718,000	3,105,500	2,724,700	12,351,600	4.47	4.44
Ipswich,	3,203,600	3,304,500	—	—	3,145,800	3,270,500	—	—	30,000	7,800	.21	.33
Lawrence,	500,163,300	468,401,410	—	—	475,076,000	439,301,900	2,009,992	1,932,789	1,574,100	21,363,205	4.27	5.48
Leominster,	38,189,900	34,616,100	—	—	36,295,700	31,252,100	—	—	31,700	1,541,300	4.82	9.48
Lexington,	—	—	3,704,400	—	3,268,500	2,624,700	—	—	16,400	479,500	12.74	15.38
Lowell,	643,229,000	612,100,000	—	—	618,484,200	575,508,000	18,267,200	18,463,800	4,060,600	1,974,000	.31	2.43
Lynn,	889,876,820	793,950,018	—	—	823,770,900	742,910,500	—	—	2,491,600	62,787,220	7.06	6.20
Malden,	690,931,000	597,950,000	1,839,000	—	537,831,100	450,224,480	—	—	4,264,800	12,042,850	1.74	2.36
Marlborough-Hudson,	29,567,569	41,556,000	17,209,905	—	33,041,000	31,551,500	—	—	453,100	7,292,774	15.50	23.00
Millford,	22,511,300	23,479,900	—	—	21,053,800	21,074,000	—	—	45,300	1,399,700	6.22	9.75
Natick,	9,219,900	17,122,000	8,707,900	—	14,194,200	13,620,200	1,408,070	1,084,900	355,200	2,000,330	11.16	12.69
New Bedford,	543,812,065	496,190,300	—	—	505,317,400	438,797,200	18,275,459	13,748,303	933,500	19,203,806	3.55	4.60
Newburyport,	38,399,000	36,361,500	—	—	35,540,000	33,896,300	—	—	441,300	2,411,709	6.28	5.37
Newton,	—	—	481,900,000	—	454,265,877	405,757,700	12,633,000	10,495,500	1,457,500	13,619,623	2.83	2.96
North Adams,	111,878,300	98,998,500	—	—	68,980,900	59,911,300	—	—	141,700	8,754,800	7.83	9.18
Northampton,	76,441,400	67,856,900	—	—	68,897,300	60,111,500	—	—	673,700	6,796,300	8.89	10.57
North Attleborough,	43,014,300	39,960,400	—	—	41,319,168	37,042,284	97,200	91,600	213,300	1,337,732	3.11	6.37
Norwood,	20,309,000	18,536,200	—	—	17,549,400	16,119,600	—	—	305,200	2,450,400	12.07	12.66
Old Colony,	45,357,200	8,592,300	—	—	38,816,600	6,736,500	—	—	486,400	5,551,000	12.24	18.24
Otis Co. (Ware),	23,679,410	22,204,270	—	—	12,004,800 ²	10,536,100 ³	—	3,724	210,700	1,081,390	4.57	6.84
Pittsfield,	181,495,100	155,457,900	—	—	176,487,600	149,036,300	—	—	2,113,400	2,846,200	1.57	3.02
Plymouth,	16,686,360	15,703,090	—	—	13,957,300	13,175,100	—	—	346,200	2,389,860	14.32	13.73

¹ For three months.² Not including 10,893,900 feet used in mills of company.³ Not including 9,898,900 feet used in mills of company.

COMPANY.	Gas made, Year ending June 30, 1913.	Gas made, Year ending June 30, 1912.	Gas bought, Year ending June 30, 1913.	Gas bought, Year ending June 30, 1912.	Gas sold by Meter, Year ending June 30, 1913.	Gas sold by Meter, Year ending June 30, 1912.	Gas sold for Public Lamps, Year ending June 30, 1913.	Gas sold for Public Lamps, Year ending June 30, 1912.	Gas used at Works and Offices, Year ending June 30, 1913.	Gas unaccounted for, Year ending June 30, 1913.	Percentage unaccounted for, 1913.	Percentage unaccounted for, 1912.
Salem,	Feet. 217,935,640	Feet. 197,071,468	Feet. 222,500	Feet. 132,300	Feet. 193,339,900	Feet. 168,313,300	Feet. -	Feet. -	Feet. 2,940,500	Feet. 22,527,240	10.34	13.34
Spencer,	27,633,600	15,365,700	30,500	508,700	10,893,300	10,390,300	-	-	284,900	712,300	2.57	5.89
Springfield,	822,307,000	720,153,000	-	-	759,552,874	623,183,479	-	-	8,188,000	28,791,675	3.50	2.97
Suburban (Revere),	-	-	157,161,554	136,404,022	156,799,922	131,822,732	3,701,503	3,966,976	39,900	321,732	.20	3.32
Taunton,	157,724,000	144,808,000	-	-	136,492,400	126,482,100	-	-	1,525,400	19,714,200	12.50	11.71
Vineyard (Oak Bluffs),	1,614,300	1,812,760	-	-	1,553,800	1,608,000	-	-	- 1	75,100	4.65	11.27
Webster,	44,071,475	38,856,630	-	-	41,387,080	35,993,140	20,200	21,500	93,800	2,569,095	5.83	7.19
West Boston,	44,725,000	-	-	-	-	-	-	-	185,000	-	-	-
Williamstown,	-	-	10,198,900	9,407,900	8,989,200	7,718,400	-	-	21,000	1,188,700	11.66	17.87
Woburn,	19,290,000	17,612,000	-	-	17,620,400	15,920,300	-	-	194,300	1,465,300	7.60	9.69
Worcester County,	11,309,400	27,293,300	15,796,300	3,772,500	22,897,300	20,830,200	548,200	520,800	567,000	3,077,400	11.35	31.93
Worcester,	899,090,000	821,646,000	-	-	884,354,000	776,925,400	7,101,500	6,808,800	3,510,400	32,974,100	3.67	4.32
	12,485,715,680	11,583,531,273	4,119,237,961	3,635,582,922	14,406,599,429	13,153,596,046	246,594,687	238,516,386	73,732,200	678,399,167	-	-

1 No record.

Oil-gas Company.

Edison of Brockton (Stoughton), . . .	1,228,800	1,030,962	-	-	1,019,905	802,616	-	-	1,400	202,125	16.45	22.02
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Acetylene-gas Companies.

Atwood, L. S. (Chat- ham), . . .	53,500	42,320	-	-	53,500	42,320	-	-	-	-	-	-
Barnardston, . . .	23,340	27,006	-	-	21,264	23,979	-	-	-	2,076	8.89	11.21
Cotuit, . . .	57,220	39,883	-	-	54,640	35,673	2,280	4,210	-	-	-	-
Georgetown, . . .	62,314	68,782	-	-	62,314	68,782	-	-	-	-	-	-
Gregory, J. D. (Prince- ton), . . .	29,468	29,580	-	-	29,468	26,580	-	-	-	-	-	-
Hadley, . . .	23,000	23,295	-	-	22,030	22,188	-	-	-	970	4.22	4.75
Hatfield, . . .	- ¹	7,780	-	-	-	7,780	-	-	1,140	-	-	-
Hyannis, . . .	249,452	222,924	-	-	220,442	201,934	27,720	20,990	-	-	-	-
Marion, . . .	408,000	422,900	-	-	243,383	270,652	152,636	151,830	-	11,631	2.86	.50
Sadler, T. G. (South Attleborough), . . .	62,200	93,995	-	-	62,200	93,995	-	-	-	-	-	-
South Hadley, . . .	98,810	145,720	-	-	90,703	90,107	-	55,523	-	8,107	8.20	-
Sunderland, . . .	23,122	20,106	-	-	21,221	18,859	-	-	-	1,901	8.22	6.20
Vineyard Haven, . . .	232,209	204,630	-	-	137,606	127,732	37,500	36,000	-	57,103	24.59	19.98
Waite & Smith (South Dartmouth), . . .	31,136	25,128	-	-	31,071	25,086	-	-	-	95	.21	.17
	1,353,771	1,371,049	-	-	1,049,842	1,055,777	220,136	268,553	1,140	81,903	-	-

¹ Not manufacturing.

TABLE 3. — Showing Amount of Gas sold by Companies to Each Other for the Years ending June 30, 1912 and 1913.

SOLD BY —		Sold to —		Number of Feet, 1912.	Number of Feet, 1913.	Amount paid, 1913.
Arlington,	.	Lexington,	.	3,120,200	3,764,400	\$3,011 52
Beverly,	.	Danvers,	.	2,727,200	—	3,003 14
Blackstone Valley,	.	Blackstone,	.	—	4,290,200	388 10
	.	Charlestown,	.	537,000	817,000	45,904 23
	.	Citizens' (Quincy),	.	83,453,000	102,009,400	28,692 26
Boston, .	.	Dedham,	.	64,301,800	70,971,600	83,638 20
	.	East Boston,	.	200,280,000	183,949,000	1,233 50
	.	Everett,	.	2,104,400	2,467,000	207,834 14
	.	Newton,	.	430,427,200	481,960,000	515 68
	.	Malden,	.	604,200	644,600	33 95
Cambridge,	.	Boston,	.	83,700	67,900	10,232 94
Dedham,	.	Suburban (Revere),	.	12,459,122	20,465,954	1,176 54
East Boston,	.	Tiverton,	.	—	1,960,900	133 50
Fall River,	.	Salem,	.	132,300	222,500	54,678 24
Lynn,	.	Suburban (Revere),	.	123,944,900	136,695,600	—
Malden,	.	People's (Stoneham),	.	6,651,000	—	837,041 14
N. E. Gas & Coke Co.,	.	Boston,	.	2,612,314,000	2,996,556,000	13,110 87
North Adams,	.	Adams,	.	20,412,300	23,838,000	5,609 37
Salem,	.	Williamstown,	.	9,407,900	10,198,900	16 58
Spencer,	.	Beverly,	.	—	19,500	13,425 99
Springfield,	.	Worcester County,	.	3,772,466	15,795,300	8,576 59
	.	Chicopee,	.	66,138,200	21,441,475	14,167 43
West Boston,	.	Framingham,	.	—	18,379,827	9,036 44
	.	Marlborough,	.	—	17,212,273	7,151 72
	.	Natick,	.	—	8,707,900	—
Woonsocket,	.	Blackstone,	.	3,690,600	—	25 93
Worcester County,	.	Spencer,	.	508,700	30,500	1,264 34
Town of Wakefield,	.	Malden,	.	—	1,194,400	—
	.	People's (Stoneham),	.	4,044,300	—	—

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1913 and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	— ¹	— ²	—	— ²	—
Amesbury,	200,000	105,000	Aug. 6	21,000	Sept. 26
Amherst,	150,000	37,860	July 16	13,600	Mar. 27
Arlington,	300,000	294,038	June 23	148,757	July 7
Athol,	75,000	54,100	Dec. 21	10,790	Apr. 20
Attleboro,	300,000	243,000	Jan. 8	102,000	July 7
Atwood, L. S. (Chatham),	— ²	— ²	—	— ²	—
Bernardston,	6,000	— ²	—	— ²	—
Beverly,	775,000	288,600	Dec. 13	142,400	May 11
Blackstone,	— ¹	— ²	—	— ²	—
Boston,	31,000,000	21,062,000	Dec. 24	7,675,000	July 7
Brockton,	2,300,000	1,185,100	Dec. 24	496,900	Mar. 31
Cambridge,	12,000,000	3,677,000	Dec. 24	1,410,000	July 7
Charlestown,	1,620,000	1,193,000	Jan. 7	554,000	July 4
Citizens' (Nantucket),	35,000	29,980	Aug. 1	6,000	Feb. 7
Citizens' (Quincy),	— ¹	397,000	July 20	173,000	Mar. 30
Clinton,	285,000	96,600	Sept. 20	25,000	Oct. 21
Cotuit,	200	390	Aug. 19	— ²	—
Dedham,	— ¹	259,600	Dec. 24	146,900	May 30
East Boston,	1,200,000	1,710,000	Dec. 24	804,000	May 30
Easthampton,	60,000	69,643	Dec. 24	25,037	Mar. 30
Edison (Brockton),	10,000	5,303	Aug. 28	1,533	Oct. 14
Fall River,	4,000,000	2,443,600	Dec. 24	1,085,300	Apr. 20
Fitchburg,	1,150,000	483,000	Dec. 24	228,000	Mar. 23
Framingham,	— ¹	116,000	Sept. 11	43,000	Oct. 19
Gardner,	50,000	67,000	Dec. 24	18,000	July 4
Georgetown,	500	— ²	—	— ²	—
Gloucester,	725,000	328,500	Sept. 11	118,900	Mar. 24
Greenfield,	288,000	124,000	June 25	50,500	Mar. 23
Gregory, J. D. (Princeton),	500 ³	— ²	—	— ²	—
Hadley,	— ²	90	Feb. — ²	40	Aug. — ²
Haverhill,	2,000,000	1,106,000	Dec. 30	417,000	July 4
Hyannis,	1,200	1,250	Dec. 24	500	June 23
Ipswich,	288,000	19,000	Dec. 24	4,000	July 3
Lawrence,	4,312,000	1,877,467	Dec. 24	907,655	July 4
Leominster,	300,000	183,000	Oct. 1	40,100	Apr. 6
Lexington,	— ¹	— ²	—	— ²	—
Lowell,	5,000,000	2,511,000	Dec. 19	1,049,000	July 4
Lynn,	6,000,000	3,093,063	Dec. 24	1,600,792	July 4
Malden,	3,500,000	2,462,000	Dec. 24	1,336,000	May 3
Marion,	2,000	— ²	—	600	Jan. 16
Marlborough-Hudson,	200,000	180,000	Aug. 8	96,000	Nov. 4
Milford,	150,000	86,700	Sept. 12	29,950	Mar. 7

¹ No generating plant.² No record.³ Lights.

TABLE 4 — *Concluded.*

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Natick,	125,000	— ¹	—	— ¹	—
New Bedford,	3,870,000	2,144,000	Dec. 24	1,071,100	July 14
Newburyport,	200,000	153,200	Dec. 24	64,100	Mar. 30
Newton,	1,600,000	1,875,000	Dec. 24	794,000	July 7
North Adams,	825,000	458,874	June 18	160,522	Mar. 29
Northampton,	450,000	303,996	Nov. 14	68,816	July 4
North Attleborough,	215,000	148,000	Jan. 15	58,000	May 30
Norwood,	150,000	74,000	Sept. 20	25,000	May 25
Old Colony,	400,000	226,000	May 18	77,000	Mar. 13
Otis Co. (Ware),	150,000	101,634	Jan. 8	23,457	July 1
Pittsfield,	1,000,000	660,600	June 25	337,900	July 4
Plymouth,	80,000	65,900	Sept. 12	29,600	Mar. 30
Sadler, T. G. (South Attle- borough),	— ¹	— ¹	—	— ¹	—
Salem,	1,700,000	824,000	Dec. 24	525,000	July 8
South Hadley,	— ¹	1,000	Oct. 8	100	Apr. 27
Spencer,	150,000	124,000	Sept. 4	24,900	July 1
Springfield,	5,640,000	3,050,000	Dec. 24	1,624,000	Mar. 30
Suburban (Revere),	— ²	695,385	Aug. 29	269,646	May 20
Sunderland,	4,000	— ¹	—	— ¹	—
Taunton,	700,000	603,000	Dec. 24	275,000	July 4
Vineyard Haven,	1,500	990	Dec. 15	270	May 19
Vineyard (Oak Bluffs),	150,000	15,400	Sept. 1	800	Mar. 7
Waite & Smith (South Dartmouth),	500 ³	— ¹	—	— ¹	—
Webster,	465,000	174,760	Sept. 7	85,100	Nov. 28
West Boston,	1,250,000	390,000	June 9	56,000	Dec. 2
Williamstown,	— ²	— ¹	—	— ¹	—
Woburn,	80,000	71,000	Dec. 20	36,000	July 1
Worcester County,	150,000	162,735	Jan. 8	41,500	May 11
Worcester,	6,200,000	3,451,000	Dec. 24	1,476,000	July 4

¹ No record.² No generating plant.³ Lights.

TABLE 5.

The following table shows the total quantity of gas sold during the year ending June 30, 1913, the percentage of increase in sales over the previous year; the capital stock and bonds per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1913, and the average price the year previous:—

Coal and Water-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1911-12.	Capital per M sold, including Bonds.	Average Price received per M sold, 1912-13.	Average Price received per M sold, 1911-12.
	Feet.	Per Cent.			
Adams,	21,453,100	16.43	—	\$1.04	\$1.04
Amesbury,	16,339,600	13.90	\$9.29	1.55	1.60
Amherst,	6,945,699	1.12	—	1.47	1.45
Arlington,	66,981,800 ¹	26.05	6.59	1.26	1.26
Athol,	10,116,120	1.37	—	1.50	1.54
Attleboro,	64,682,528	12.83	.90	1.07	1.11
Beverly,	73,132,200	7.16	—	1.17	1.15
Blackstone,	4,290,200	15.96	—	1.21	1.28
Boston,	5,880,053,142 ²	5.73	3.03	.746	.743
Brockton,	273,764,500	26.41	4.93	1.07	1.11
Cambridge,	835,822,540 ³	9.60	1.96	.805	.856
Charlestown,	282,008,775	5.67	—	.805	.856
Chicopee,	18,221,200 ⁴	—	12.18	1.25	1.23
Citizens' (Nantucket),	4,711,290	4.89	—	2.05	2.06
Citizens' (Quincy),	94,187,465	25.03	7.81	1.26	1.34
Clinton,	21,880,200	12.50	—	1.47	1.50
Dedham,	63,957,800 ⁵	9.67	3.38	1.04	1.04
East Boston,	438,973,712 ⁶	17.00	1.54	.816	.821
Easthampton,	14,844,700	9.72	—	1.57	1.61
Fall River,	590,382,754 ⁷	7.20	1.54	.811	.813
Fitchburg,	120,207,878	16.93	—	1.13	1.14
Framingham,	27,699,700	7.73	4.51	1.52	1.53
Gardner,	13,129,449	20.39	13.23	1.96	2.00
Gloucester,	77,241,000	13.49	3.04	1.09	1.10
Greenfield,	26,363,400	22.59	10.66	1.48	1.55
Haverhill,	261,212,700	11.08	1.40	.873	.888
Ipswich,	3,145,800	3.99 ⁸	9.79	1.88	1.90
Lawrence,	477,085,992	8.10	—	.906	.908
Leominster,	36,295,700	16.14	5.88	1.36	1.41
Lexington,	3,268,500	24.53	12.24	1.57	1.59
Lowell,	636,751,400	7.20	2.19	.888	.890
Lynn,	823,993,400 ⁹	10.89	—	.730	.729
Malden,	674,526,700 ¹⁰	16.13	3.74	.799	.791
Marlborough-Hudson,	39,041,600	23.78	9.76	1.51	1.52
Milford,	21,053,800	.10 ⁸	5.62	1.44	1.44
Natick,	15,602,270	6.10	6.54	1.51	1.57
New Bedford,	523,693,859	10.82	—	.852	.857
Newburyport,	35,540,000	4.85	—	1.37	1.39
Newton,	466,898,877	12.17	1.82	.892	.892
North Adams,	103,017,800 ¹¹	14.81	—	.784	.842
Northampton,	68,897,300	14.62	2.53	1.10	1.17

¹ Includes 3,764,400 feet sold to other companies.² Includes 842,174,000 feet sold to other companies.³ Includes 644,600 feet sold to other companies.⁴ Three months only.⁵ Includes 67,900 feet sold to other companies.⁶ Includes 20,465,954 feet sold to other companies.⁷ Includes 1,960,900 feet sold to other companies.⁸ Decrease.⁹ Includes 222,500 feet sold to other companies.¹⁰ Includes 136,695,600 feet sold to other companies.¹¹ Includes 34,036,900 feet sold to other companies.

Coal and Water-gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1911-12.	Capital per M sold, including Bonds.	Average Price received per M sold, 1912-13.	Average Price received per M sold, 1911-12.
	Feet.	Per Cent.			
North Attleborough, . .	41,416,368	11.53	\$1.64	\$1.20	\$1.20
Norwood,	17,549,400	8.87	5.58	1.58	1.57
Old Colony,	38,816,600	—	24.78	1.25	1.28
Otis Co. (Ware),	12,004,800	13.90	—	1.33	1.33
Pittsfield,	176,487,600	18.42	2.73	1.02	1.06
Plymouth,	13,957,300	5.94	4.30	1.70	1.76
Salem,	193,359,400 ¹	14.88	3.63	1.01	1.03
Spencer,	26,688,600 ²	81.52	—	1.12	1.35
Springfield,	784,961,325 ³	13.27	2.30	.845	.805
Suburban (Revere), . . .	156,799,922	18.95	—	.902	.980
Taunton,	136,492,400	7.91	1.99	.988	.985
Vineyard (Oak Bluffs), .	1,553,800	3.42 ⁴	—	2.83	2.96
Webster,	41,408,580	14.98	—	1.25	1.25
West Boston,	44,300,000 ⁵	—	5.13	.685	—
Williamstown,	8,989,200	16.46	—	1.06	1.07
Woburn,	17,620,400	10.68	2.84	1.25	1.37
Worcester County, . . .	23,476,000 ⁶	7.39	14.20	1.59	1.58
Worcester,	861,455,500	9.92	1.86	.759	.781
	15,834,753,645	—	—	—	—

Oil-gas Company.

Edison of Brockton (Stoughton),	1,019,905	27.07	—	\$4.59	\$4.61
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Acetylene-gas Companies.

Atwood, L. S. (Chat- ham),	53,500	26.42	—	\$15.00	\$15.00
Bernardston,	21,264	11.32 ⁴	\$118.75	15.00	14.86
Cotuit,	56,920	42.72	43.26	15.78	16.23
Georgetown,	62,314	7.95 ⁴	120.36	15.00	15.00
Gregory, J. D. (Prince- ton),	29,468	10.87	—	15.00	15.00
Hadley,	22,030	.71 ⁴	88.52	15.00	15.00
Hatfield,	— ⁷	—	—	—	15.00
Hyannis,	248,162	11.90	25.27	15.39	15.92
Marion,	396,019	6.26 ⁴	—	15.48	15.55
Sadler, T. G. (South Attleborough),	62,200	33.83 ⁴	—	12.64	12.73
South Hadley,	90,703	37.76 ⁴	55.12	12.79	11.35
Sunderland,	21,221	12.52	56.55	15.00	15.00
Vineyard Haven,	175,106	6.93	57.11	13.23	14.69
Waite & Smith (South Dartmouth),	31,071	23.86	—	20.00	20.00
	1,269,978	—	—	—	—

¹ Includes 19,500 feet sold to other companies.² Includes 15,795,300 feet sold to other companies.³ Includes 21,441,475 feet sold to other companies.⁴ Decrease.⁵ All sold to other companies.⁶ Includes 30,500 feet sold to other companies.⁷ Not manufacturing.

TABLE 6.

The following tables show the capital stock and bonds, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

Coal and Water-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.	
		Feet.	Feet.		Feet.
Adams,	—	1,356,945	142,392	85.5	15,868
Amesbury,	\$3,828 45	412,090	115,431	32.7	12,617
Amherst,	—	368,309	83,947	23.7	15,538
Arlington,	6,917 50	1,050,196	22,773	56.4	17,565
Athol,	—	1,111,246	110,793	77.4	14,349
Attleboro,	2,595 21	2,894,220	172,594	134.7	21,482
Beverly,	—	1,128,544	119,679	73.8	17,901
Blackstone,	—	1,711,706	—	91.2	15,488
Boston,	18,964 00	6,258,171	210,492	161.1	32,332
Brockton,	6,359 45	1,290,623	84,831	74.1	18,659
Cambridge,	9,769 07	4,975,751	175,123	192.7	25,670
Charlestown,	—	4,657,220	490,675	186.7	24,388
Citizens' (Nantucket),	—	2,133,418	289,413	190.2	11,172
Citizens' (Quincy),	7,381 33	944,604	74,489	66.9	13,575
Clinton,	—	1,275,180	171,064	64.8	19,676
Dedham,	4,791 45	1,419,081	153,479	65.3	21,694
East Boston,	8,878 42	5,773,913	62,688	224.6	23,720
Easthampton,	—	959,458	149,780	85.2	11,263
Fall River,	6,590 58	4,275,783	211,858	172.1	24,504
Fitchburg,	—	1,927,368	153,893	104.9	18,369
Framingham,	6,130 87	1,358,585	108,420	79.1	17,183
Gardner,	8,823 28	666,925	76,484	49.1	12,171
Gloucester,	6,347 84	2,086,441	135,776	85.8	23,989
Greenfield,	9,326 22	874,985	66,429	62.2	14,060
Haverhill,	4,728 43	3,388,547	160,229	127.3	26,232
Ipswich,	6,279 41	641,356	1,590	52.0	12,336
Lawrence,	—	2,776,963	124,348	123.5	22,387
Leominster,	6,896 37	1,172,405	59,477	73.2	16,018
Lexington,	5,023 43	410,477	60,218	27.9	14,723
Lowell,	7,785 94	3,553,912	11,018	126.7	27,247
Lynn,	—	4,460,755	339,904	161.7	27,581
Malden,	11,345 50	3,032,030	54,133	115.0	21,017
Marlborough-Hudson,	5,401 67	553,394	103,371	49.1	11,264
Milford,	8,086 61	1,437,956	95,598	79.0	18,213
Natick,	6,501 85	993,571	127,383	69.3	13,034
New Bedford,	—	3,871,837	141,980	141.0	26,499
Newburyport,	—	1,269,157	86,123	80.3	15,803
Newton,	3,873 43	2,133,924	62,247	69.8	29,739
North Adams,	—	3,157,341	268,628	105.1	20,111
Northampton,	4,322 53	1,706,651	168,351	77.3	22,068
North Attleborough,	3,274 87	1,991,680	64,330	77.0	25,808
Norwood,	4,487 27	803,559	112,200	56.0	14,361

Coal and Water-gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.	
		Feet.	Feet.		Feet.
Old Colony,	\$10,123 11	408,466	58,413	27.2	14,585
Otis Co. (Ware),	—	1,619,576	145,891	92.3	17,551
Pittsfield,	6,879 90	2,516,512	40,584	115.7	21,743
Plymouth,	4,833 76	1,124,438	192,534	86.6	12,984
Salem,	8,836 88	2,435,425	283,738	148.2	16,433
Spencer,	—	1,483,886	39,604	42.9	14,110
Springfield,	7,016 02	3,054,182	112,025	124.9	23,661
Suburban (Revere),	—	2,282,846	4,684	125.2	18,233
Taunton,	3,228 15	1,625,896	234,835	72.3	22,479
Vineyard (Oak Bluffs),	—	582,716	28,164	119.3	4,886
Webster,	—	1,539,916	95,540	121.5	12,664
West Boston,	25,216 68	4,911,370	—	—	—
Williamstown,	—	749,632	99,129	34.9	21,505
Woburn,	3,428 75	1,205,907	100,282	61.6	19,578
Worcester County,	4,484 98	315,877	41,407	21.3	14,464
Worcester,	8,414 91	4,516,557	172,881	144.3	31,038

Oil-gas Company.

Edison of Brockton (Stoughton),	—	176,099	34,899	38.2	4,615
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Acetylene-gas Companies.

Atwood, L. S. (Chatham),	—	282,486	—	100.3	2,816
Bernardston,	\$2,242 19	18,882	1,843	20.4	925
Cotuit,	3,319 72	76,746	—	27.0	27,320
Georgetown,	3,044 28	25,294	—	20.7	1,222
Hadley,	4,868 09	54,997	2,422	27.5	2,003
Hyannis,	2,925 37	115,771	—	28.0	3,674
Marion,	—	32,197	950	8.6	2,296
Sadler, T. G. (South At- tleborough),	—	73,968	—	32.1	2,304
South Hadley,	2,413 38	43,780	3,913	14.0	3,128
Sunderland,	977 78	17,291	1,549	9.8	1,768
Vineyard Haven,	3,187 83	55,821	18,203	20.7	2,117
Waite & Smith (South Dartmouth),	—	126,202	264	121.9	1,036

TABLE 7.

The following table shows the number of tons of coal carbonized year ending June 30, 1913, and the number of feet of gas made per ton of coal with the kind and quantities of enricher used by the various companies in making coal gas, and the percentage of cost of coal received from residuals in the year ending June 30, 1913: —

COMPANY.	Number of Tons of Coal carbonized, Year ending June 30, 1913.	Feet of Gas made per Ton of Coal.	ENRICHERS USED.	QUANTITY USED.		Percentage of Cost of Coal received from Residual Products.
				Tons.	Gallons.	
Arlington,	1,762	10,349	Benzol,	—	1,663	5.15
Attleboro,	6,215	11,091	Benzol,	—	6,949	50.17
Beverly,	5,289	10,503	Benzol,	—	7,288	54.87
Cambridge,	52,940	12,206	—	—	—	45.54
Charlestown,	28,298	11,050	—	—	—	73.86
Citizens' (Nantucket),	756	7,298	—	—	—	11.32
East Boston,	9,569	10,870	—	—	—	27.61
Easthampton,	1,563	11,006	Cannel and gas oil,	14 ³ ₁₀	1,974	36.71
Fitchburg,	6,447 ³ ₄	12,065	Gas oil,	—	2,469	43.22
Framingham,	1,120 ³ ₄	10,552	Benzol,	—	1,392	32.59
Gloucester,	2,248	10,824	Benzol,	—	2,877	15.68
Lawrence,	23,384 ³ ₄	11,614	—	—	—	37.76
Lowell,	35,758 ³ ₄	11,181	—	—	—	51.75
Lynn,	32,999	11,480	Benzol,	—	3,042	46.31

TABLE 7 — *Concluded.*

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1913.	Feet of Gas made per Ton of Coal.	ENRICHERS USED.	QUANTITY USED.		Percentage of Cost of Coal received from Residual Products.
				Tons.	Gallons.	
Malden,	.	10,911	—	—	—	43.35
Marlborough-Hudson,	.	11,256	—	—	—	31.16
Milford,	.	10,890	Benzol,	—	7,283	45.15
Natick,	.	7,600	Cannel and benzol,	28½	389	39.13
New Bedford,	.	10,400	—	—	—	35.93
Newburyport,	.	10,710	Benzol,	—	2,575	45.23
North Adams,	.	9,374	Benzol,	—	2,923	—
Northampton,	.	10,427	Benzol,	—	5,647	14.04
North Attleborough,	.	10,629	Benzol,	—	3,096	44.11
Norwood,	.	11,108	Benzol,	—	70	43.38
Otis Co. (Ware),	.	10,207	—	7	601	29.95
Pittsfield,	.	11,881	Gas oil,	—	95	—
Plymouth,	.	10,495	Benzol,	—	725	39.33
Salem,	.	10,633	—	—	—	28.39
Springfield,	.	10,482	Benzol,	—	1,990	39.53
Taunton,	.	11,180	Benzol,	—	2,482	48.16
Woburn,	.	10,179	Cannel,	21	—	39.74
Worcester,	.	12,793	—	—	—	33.39

TABLE 8 — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made: —

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury, .	Improved Lowe-Granger, .	Coke, .	538.0 tons, .	Bituminous, .	412.0 tons, .	Gas oil, .	Gallons, .	Feet, .
Amherst, .	Lowe, .	Anthracite, .	259.0 tons, .	Bituminous, .	137.0 tons, .	Gas oil, .	112,534	21,316,500
Arlington, .	Improved Lowe, .	Coke, .	352.0 tons, .	Coke, .	292.0 tons, .	Gas oil, .	37,596	8,607,700
Athol, .	Lowe-Granger, .	Anthracite, .	825.0 tons, .	Bituminous, .	176.0 tons, .	Gas oil, .	181,001	51,191,500
		Anthracite, .	359.6 tons, .	- 1	-	Gas oil, .	47,261	11,193,015
Beverly, .	Lowe, .	Coke, .	411.0 tons, .	- 2	-	Gas oil, .	96,942	25,776,100
Boston, .	Lowe, .	Coke, .	58,458.8 tons, .	Coal, .	1,053.7 tons, .	Gas oil, .	11,470,649	3,094,154,000
	Jerzmanowski, .	Anthracite, .	553.5 tons, .	Coke, .	6,528.8 tons, .	Gas oil, .		
Brockton, .	Improved Lowe, .	Anthracite, .	4,583.5 tons, .	Tar, .	1,324,902.0 gals., .	Gas oil, .	1,129,473	295,527,100
Cambridge, .	Lowe, .	Coke, .	3,934.0 tons, .	Bituminous, .	1,297.5 tons, .	Gas oil, .	990,464	224,408,000
		Anthracite, .	169.3 tons, .	- 3	-	Gas oil, .		
Clinton, .	Improved Lowe, .	Anthracite, .	574.0 tons, .	Bituminous, .	165.0 tons, .	Gas oil, .	85,010	24,932,900
						Benzol, .	977	
East Boston, .	Improved Lowe, .	Coke, .	3,214.9 tons, .	Bituminous, .	137.4 tons, .	Gas oil, .	588,289	157,801,000
				Breeze, .	792.5 tons, .			
Fall River, .	Lowe, .	Coke, .	502.0 tons, .	Tar, .	176,900.0 gals., .	Gas oil, .		
		Anthracite, .	7,805.0 tons, .	Bituminous, .	2,368.0 tons, .	Gas oil, .	2,288,234	622,893,400
Fitchburg, .	Lowe, .	Coke, .	785.7 tons, .	Screenings, .	861.0 tons, .	Gas oil, .		
				Tar, .	69,344.0 gals, .	Benzol, .	200,601	52,573,000
				- 1	-		495	

¹ Steam from electric department.² Steam bought.³ Steam from coal-gas department.

TABLE 8 — *Water Gas* — Concluded.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Gardner, . . .	Lowe, . . .	Anthracite, . . .	437.7 tons, . . .	Bituminous, . . .	137.3 tons, . . .	Gas oil, . . .	Gallons. 75,875	Feet. 15,153,759
Gloucester, . . .	Improved Lowe, . . .	Coke, . . .	721.0 tons, . . .	Coke, . . .	199.0 tons, . . .	Gas oil, . . .	201,622	58,328,500
Greenfield, . . .	Improved Lowe, . . .	Anthracite, . . .	319.0 tons, . . .	Bituminous, . . .	421.0 tons, . . .	Gas oil, . . .	118,896	29,564,200
			615.0 tons, . . .	Bituminous, . . .	359.4 tons, . . .			
Haverhill, . . .	Lowe, . . .	Coke, . . .	1,457.4 tons, . . .	Anthracite, . . .	46.4 tons, . . .	Gas oil, . . .	979,889	276,248,000
		Anthracite, . . .	2,485.9 tons, . . .	Bituminous, . . .	698.8 tons, . . .			
Ipswich, . . .	Kendall, . . .	Naphtha, . . .	37,006.0 gals., . . .	Coke, . . .	126.3 tons, . . .			
Lawrence, . . .	Improved Lowe, . . .	Coke, . . .	3,666.0 tons, . . .	Bituminous, . . .	298.7 tons, . . .			3,203,600
Leominster, . . .	Improved Lowe, . . .	Anthracite, . . .	120.6 tons, . . .	Coke, . . .	40.0 tons, . . .	Gas oil, . . .	878,240	228,582,700
Lowell, . . .	Improved Lowe, . . .	Anthracite, . . .	728.0 tons, . . .	Bituminous, . . .	433.0 tons, . . .	Gas oil, . . .	158,307	38,189,900
				Bituminous, . . .	167.0 tons, . . .	Gas oil, . . .	1,101,292	243,416,000
Lynn, . . .	Improved Lowe, . . .	— . . .	— . . .	Coke, . . .	4,122.5 tons, . . .			
		Coke, . . .	9,843.0 tons, . . .	Tar, . . .	102,688.0 gals., . . .	Gas oil, . . .	1,825,574	511,037,819
Malden, . . .	Lowe, . . .	Coke, . . .	5,179.9 tons, . . .	Bituminous, . . .	36.0 tons, . . .			
		Anthracite, . . .	4.5 tons, . . .	Tar, . . .	137,539.0 gals., . . .	Gas oil, . . .	1,249,812	374,207,000
New Bedford, . . .	Improved Lowe, . . .	Coke, . . .	4,271.0 tons, . . .	Breeze, . . .	881.8 tons, . . .	Benzol, . . .	4,900	
North Adams, . . .	Improved Lowe, . . .	Anthracite, . . .	1,431.9 tons, . . .	Tar, . . .	3,015.3 tons, . . .			
Northampton, . . .	Improved Lowe, . . .	Anthracite, . . .	325.0 tons, . . .	Coke, . . .	32,660.0 gals., . . .	Gas oil, . . .	1,224,731	349,823,477
Old Colony, . . .	Improved Lowe, . . .	Coke, . . .	766.0 tons, . . .	Bituminous, . . .	1,562.1 tons, . . .			
		Coke, . . .	882.6 tons, . . .		351.4 tons, . . .			
Pittsfield, . . .	Lowe, . . .	Coke, . . .	2,109.1 tons, . . .			Gas oil, . . .	354,931	97,376,900
		Anthracite, . . .	292.3 tons, . . .	Coke, . . .	388.0 tons, . . .	Gas oil, . . .	167,130	44,911,300
				Bituminous, . . .	1,028.7 tons, . . .	Gas oil, . . .	201,211	45,357,200
				Bituminous, . . .	1,325.8 tons, . . .			
				Coke, . . .	239.2 tons, . . .	Gas oil, . . .	563,167	118,776,400
				Tar, . . .	57,316.0 gals., . . .			

Salem, . . .	Lowe, . . .	Coke, . . .	2,300.4 tons, . . .	—	Gas oil, . . .	429,456	119,437,768
Spencer, . . .	Improved Lowe, . . .	Anthracite, . . .	644.0 tons, . . .	Bituminous, . . .	Gas oil, . . .	107,490	27,653,600
Springfield, . . .	Improved Lowe, . . .	Coke, . . .	7,156.0 tons, . . .	Coke, . . .	Gas oil, . . .	1,744,715	505,739,000
Vineyard (Oak Bluffs), . . .	Improved Lowe, . . .	Anthracite, . . .	129.0 tons, . . .	— ¹	Gas oil, . . .	6,606	1,614,300
Webster, . . .	Lowe, . . .	Anthracite, . . .	1,175.0 tons, . . .	— ¹	Gas oil, . . .	202,656	44,071,475
West Boston, . . .	Lowe, . . .	Coke, . . .	515.3 tons, . . .	Bituminous, . . .	Gas oil, . . .	175,509	44,725,000
Worcester County, . . .	Western Gas Con- struction, . . .	Anthracite, . . .	369.4 tons, . . .	Breeze, . . .	Gas oil, . . .	42,629	11,309,400
Worcester, . . .	Lowe, . . .	Coke, . . .	269.0 tons, . . .	Bituminous, . . .	Gas oil, . . .	3,058	371,200,000
			5,525.2 tons, . . .	Breeze, Bituminous, . . .	Naphtha, Gas oil, . . .	1,515,177	

¹ Steam from electric department.

TABLE 9. — *Oil Gas.*

This table shows the materials and quantity of each used in the production of oil gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Edison of Brockton (Stoughton), .	Gas oil, .	18,591	Bituminous, .	42.6 tons.

TABLE 10.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ending June 30, 1913: —

COMPANY.	Quantity used (Pounds).	COMPANY.	Quantity used (Pounds).
Atwood, L. S. (Chatham), .	14,500	Sadler, T. G. (South Attleborough), . . .	16,000
Bernardston,	7,090	South Hadley, . . .	25,450
Cotuit,	17,550	Sunderland,	5,400
Georgetown,	21,000	Vineyard Haven, . .	54,500
Gregory, J. D. (Princeton),	7,300	Waite & Smith (South Dartmouth),	8,300
Hadley,	6,600		
Hyannis,	69,350		
Marion,	96,000		

TABLE 11. — *Street Mains.*

During the year sixty companies laid about three hundred and four miles of mains, varying in the several cases from one hundred and fifty-two feet to about forty-nine and one-third miles.

The following table shows the lengths and sizes of the mains in use as returned by the companies: —

COMPANY.	DIAMETER IN INCHES.														Total Length in Feet.	LENGTH IN MILES AND FEET.		In-crease during Year (Feet).				
	1½ and Under.	2	2½	3	4	6	8	10	12	14	16	18	20	24		30	36		42	Miles	Feet.	
Adams,	17,875	12,406	—	8,439	34,772	9,586	398	—	—	—	—	—	—	—	—	—	—	—	83,476	15	4,276	450
Anesbury,	87,844	25,988	—	64,928	22,079	5,139	502	2,660	215	—	—	—	—	—	—	—	—	—	209,355	39	3,435	4,561
Amherst,	7,177	16,452	—	51,461	14,106	5,214	5,162	—	—	—	—	—	—	—	—	—	—	—	99,572	18	4,332	5,195
Arlington,	8,214	26,208	—	86,203	121,495	50,885	34,487	9,268	—	—	—	—	—	—	—	—	—	—	336,760	63	4,120	21,403
Attol,	3,783	14,663	—	5,876	11,083	8,510	2,656	1,490	—	—	—	—	—	—	—	—	—	—	48,066	9	546	2,060
Attleboro,	1,040	794	200	15,906	48,039	49,432	1,876	486	229	—	—	—	—	—	—	—	—	—	118,002	22	1,842	7,153
Attwood, L. S. (Chatham),	1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,000	—	1,000	—
Barnardston,	2,846	3,100	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5,946	1	666	—
Beverly,	5,103	25,833	—	19,236	187,038	73,851	31,095	—	—	—	—	—	—	—	—	—	—	—	342,156	64	4,236	48,327
Blackstone,	—	1,936	—	2,435	3,790	7,883	—	—	—	—	—	—	—	—	—	—	—	—	16,044	3	204	260
Boston,	68,815	86,151	3,882	832,594	1,471,295	1,437,472	263,530	62,097	328,418	924	31,320	24,056	83,865	93,265	85,642	73,077	12,997	—	14,960,983	939	3,063	61,804
Brockton,	240,804	170,913	—	140,565	231,522	233,643	70,056	100	26,980	—	—	—	5,400	—	—	—	—	—	1,119,984	212	624	260,395
Cambridge,	7,081	10,716	33	249,932	269,830	153,497	39,127	3,334	88,096	—	28,791	—	8,462	24,589	2,397	1,045	—	—	886,930	167	5,170	29,612
Charlestown,	1,178	13,243	—	141,327	85,122	33,440	15,748	7,519	18,682	301	15	—	10	3,135	—	—	—	—	319,720	60	2,920	5,927
Citizens (Nantucket),	—	8,100	—	2,640	420	500	—	—	—	—	—	—	—	—	—	—	—	—	11,660	2	1,100	420
Citizens (Quincy),	11,323	32,107	—	27,638	216,828	131,794	39,193	—	66,528	—	—	—	1,061	—	—	—	—	—	526,472	99	3,752	39,654
Clinton,	13,603	12,973	16	24,623	33,378	2,386	1,640	88	420	534	—	—	—	—	—	—	—	—	2,90,597	17	837	568
Cotuit,	3,916	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,916	—	3,916	—
Dedham,	5,059	39,177	—	47,683	80,153	38,432	1,607	23,016	2,842	—	—	—	—	—	—	—	—	—	237,969	45	369	6,796
East Boston,	4,581	8,733	—	63,856	158,136	86,304	38,696	17,451	22,026	—	931	—	709	—	—	—	—	—	401,423	76	143	14,189
Easthampton,	—	22,066	—	34,443	17,857	6,626	700	—	—	—	—	—	—	—	—	—	—	—	81,692	15	2,492	16,199
Edison of Brockton (Stoughton),	9,569	16,011	1,500	2,500	1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	30,580	5	4,180	1,931

1 Includes 642 feet of forty-eight inch main and 941 feet of fifty-four inch main.

2 Includes 936 feet of five-inch main.

TABLE 11. — *Street Mains* — Concluded.

COMPANY.	DIAMETER IN INCHES.													Total Length in Feet.	LENGTH IN MILES AND FEET.		In-crease during Year (Feet).				
	1½ and Under.	2	2½	3	4	6	8	10	12	14	16	18	20		24	30		36	42		
Fall River,	14,959	82,622	457	37,490	329,860	130,251	66,826	5,305	29,845	-	20,648	-	-	4,756	6,022	-	-	138	729,041	401	38,334
Fitchburg,	5,226	16,058	-	50,818	202,773	33,054	13,444	2,000	1,690	-	853	-	-	3,392	-	-	-	62	329,308	1,948	17,299
Frammingham,	4,497	42,194	593	2,093	42,885	10,922	2,548	1,920	-	-	-	-	-	-	-	-	-	20	107,652	2,052	8,491
Gardner,	2,168	35,786	-	20,587	22,299	20,548	1,648	825	84	-	-	-	-	-	-	-	-	19	103,945	3,625	13,872
Georgetown,	2,600	7,830	2,038	540	-	-	-	-	-	-	-	-	-	-	-	-	-	2	13,008	2,448	-
Gloucester,	4,540	16,017	466	25,109	67,717	60,035	11,872	1,610	8,072	30	-	-	-	-	-	-	-	37	195,468	3,108	8,646
Greenfield,	8,583	22,915	-	45,766	68,679	6,793	4,167	2,184	-	-	-	-	-	-	-	-	-	30	159,087	687	11,401
Gregory, J. D. (Princeton),	2,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,279	-	-
Hadley,	200	1,915	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,115	-	-
Hatfield,	1,800	15,600	500	100	-	-	-	-	-	-	-	-	-	-	-	-	-	3	18,000	2,160	-
Haverhill,	10,844	37,765	2,424	100,699	119,850	94,719	2,043	26,836	1,534	-	8,109	-	1,902	-	-	-	-	77	1,407,019	459	18,739
Hyannis,	7,938	3,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	11,318	2	758
Ipswich,	4,947	12,549	3,808	2,469	-	1,973	152	-	-	-	-	-	-	-	-	-	-	4	25,898	4,778	-
Lawrence,	-	39,567	2,130	143,069	398,738	184,819	83,172	23,473	28,453	-	3,258	-	432	-	-	-	-	171	907,111	4,231	24,522
Leominster,	1,172	8,614	1,320	25,169	110,265	7,650	9,254	116	-	-	-	-	-	-	-	-	-	30	163,560	5,160	3,008
Lexington,	-	10,975	1,850	2,050	24,838	1,860	450	-	-	-	-	-	-	-	-	-	-	7	42,043	5,083	156
Lowell,	43,879	245,059	2,482	56,480	288,221	175,889	31,874	32,963	49,186	1,000	6,527	5,326	1,575	5,211	-	-	-	179	2,946,013	893	15,569
Lynn,	10,405	50,644	14,926	30,673	362,904	374,094	71,524	16,249	14,926	412	12,636	-	13,432	2,500	-	-	-	184	975,325	3,805	43,100
Malden,	12,420	20,181	-	160,886	460,039	386,594	30,096	31,462	56,980	-	28,636	-	929	6,405	-	-	-	222	1,174,628	2,468	196,539
Marion,	61,394	2,343	457	750	-	-	-	-	-	-	-	-	-	-	-	-	-	12	64,944	1,584	-
Marlborough-Hudson,	101,011	117,873	296	17,896	102,745	29,330	3,100	-	250	-	-	-	-	-	-	-	-	70	372,501	70	30,938
Millford,	2,956	12,799	-	11,570	31,234	15,203	3,545	-	-	-	-	-	-	-	-	-	-	14	77,307	14	5,206
Natick,	5,134	18,751	-	32,978	18,435	7,615	-	-	-	-	-	-	-	-	-	-	-	15	82,913	3,713	10,450
New Bedford,	43,426	28,284	-	185,530	292,041	101,054	24,564	-	33,483	-	3,136	-	640	-	-	-	-	135	714,158	1,358	83,079
Newburyport,	10,187	39,954	-	33,912	32,346	25,576	1,620	4,620	-	-	-	-	-	-	-	-	-	28	147,855	28	15
Newton,	1,254	5,973	-	251,778	558,615	170,435	71,706	77,809	10,410	-	7,275	-	-	-	-	-	-	218	1,155,255	4,215	82,641

North Adams, . . .	3,625	17,408	211	63,467	60,316	23,579	1,025	1,959	-	764	-	-	-	-	-	-	172,354	32	3,394	1,734
Northampton, . . .	20,470	2,766	-	78,340	99,318	9,702	1,420	84	733	-	320	-	-	-	-	-	213,153	40	1,953	2,689
North Attleborough, . . .	1,631	23,300	149	38,931	30,511	7,105	7,016	-	1,060	-	-	-	-	-	-	-	109,796	20	4,196	3,216
Norwood, . . .	31,488	27,368	-	-	42,562	8,989	-	4,956	-	-	-	-	-	-	-	-	115,313	21	4,483	9,539
Old Colony, . . .	246,893	117,955	-	15,365	38,174	44,986	38,386	-	-	-	-	-	-	-	-	-	501,759	95	159	197,631
Old Co. (Ware), . . .	2,486	21,670	-	2,676	7,942	2,549	1,814	-	-	-	-	-	-	-	-	-	39,137	7	2,177	1,074
Pittsfield, . . .	48,316	46,905	2,001	24,601	177,983	35,206	24,119	4,088	3,663	-	3,414	-	-	-	-	-	370,296	70	696	18,320
Plymouth, . . .	180	3,116	-	18,208	21,921	22,114	-	-	-	-	-	-	-	-	-	-	65,539	12	2,179	3,177
Sadler, T. G. (South Attleborough), . . .	3,300	1,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,440	-	4,440	440
Salem, . . .	4,013	32,980	-	48,849	213,816	81,700	19,095	7,749	5,738	-	5,254	-	-	-	-	-	419,203	79	2,083	25,620
South Hadley, . . .	4,288	6,351	-	40,307	-	-	-	-	-	-	-	-	-	-	-	-	10,939	2	379	-
Spencer, . . .	5,775	32,987	-	40,487	10,700	5,015	-	-	-	-	-	-	-	-	-	-	94,964	17	5,204	24,138
Springfield, . . .	23,742	62,426	11,318	192,024	477,564	403,009	46,244	57,029	21,117	-	50,031	-	2,813	6,907	2,799	-	1,357,023	257	63	353,160
Suburban (Revere), . . .	2,379	15,812	-	675	180,551	100,991	23,712	35,370	-	1,722	-	-	81	1,370	-	-	362,663	68	3,623	36,270
Sunderland, . . .	2,800	2,800	900	-	-	-	-	-	-	-	-	-	-	-	-	-	6,500	1	1,220	-
Taunton, . . .	55,870	21,656	-	111,933	126,166	91,586	18,247	1,366	9,889	6,538	-	-	-	-	-	-	443,251	83	5,011	39,005
Vineyard Haven, . . .	9,849	5,684	-	1,030	-	-	-	-	-	-	-	-	-	-	-	-	16,563	3	723	200
Vineyard (Oak Bluffs), . . .	931	1,055	-	2,532	6,584	2,002	975	-	-	-	-	-	-	-	-	-	14,079	2	3,519	1,450
Waite & Smith (South Dartmouth), . . .	-	1,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,300	-	1,300	-
Webster, . . .	3,918	5,428	720	84,511	29,578	16,865	-	960	-	-	-	-	-	-	-	-	47,000	26	4,700	9,143
West Boston, . . .	-	-	-	-	-	44,300	3,325	-	-	-	-	-	-	-	-	-	47,625	9	105	47,625
Williamstown, . . .	17,711	13,282	-	16,050	16,077	195	-	-	-	-	-	-	-	-	-	-	63,315	11	5,235	1,619
Woburn, . . .	3,403	19,762	-	30,465	18,170	1,880	3,470	-	-	-	-	-	-	-	-	-	77,150	14	3,230	12,470
Worcester County, . . .	155,087	65,352	-	166,827	5,163	-	-	-	-	-	-	-	-	-	-	-	392,499	74	1,689	320,810
Worcester, . . .	6,775	72,838	-	209,387	381,422	190,843	68,898	16,670	14,719	3,164	9,238	6,027	19,971	7,117	-	-	1,007,069	190	3,869	66,393

¹ Includes 294 feet of three and one-half inch main.² Includes 341 feet of four and one-half inch main.³ Decrease.

TABLE 12. — *Meters.*

The total number of meters in use June 30, 1913, was 563,843, representing a nominal capacity of 3,030,231 lights, being an increase over the previous year of 41,284 meters of a nominal capacity of 238,190 lights. Of the total number 162,002 are propayment meters, an increase of 20,006 during the year. This type of meter is in use by 48 of the companies.

The following table shows the details concerning numbers and sizes:—

[illegible]

Fall River,	1,961	21,034	362	150	127	-	-	-	54	14	23	-	7	-	4	-	11	6	8	1	3	23,765	1,043
Fitchburg,	3,364	2,953	112	45	34	-	-	-	-	15	9	-	2	7	1	-	2	-	-	-	-	6,544	603
Framingham,	1,217	247	111	23	9	-	-	-	-	2	-	-	1	1	-	-	1	-	-	-	-	1,612	113
Gardner,	3	505	354	9	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	967	247
Georgetown,	-	47	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51	-
Gloucester,	1	2,153	762	75	29	-	-	-	-	19	2	-	6	1	-	-	-	-	-	-	-	3,176	178
Greenfield,	-	850	931	31	14	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1,875	243
Gregory, J. D. (Princeton),	-	10	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
Hadley,	-	11	-	-	-	-	-	-	-	34	1	-	7	14	-	-	4	1	-	-	-	11	-
Haverhill,	-	6,180	3,182	136	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,816	697
Hyannis,	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	72
Ipswich,	10	194	24	17	5	3	-	-	-	1	-	-	1	-	-	-	-	-	-	-	-	255	-
Lawrence,	166	2,103	18,138	333	218	131	-	-	-	48	8	-	19	35	-	-	5	1	9	-	-	21,221	791
Leominster,	-	1,310	897	33	14	10	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	2,256	161
Lexington,	-	114	93	9	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	222	13
Lowell,	10	9,781	11,522	581	219	217	-	-	-	156	4	-	49	99	-	-	17	4	-	-	-	22,699	817
Lynn,	-	3,770	25,021	544	367	53	-	-	-	35	10	-	5	45	-	-	12	-	2	1	-	29,867	2,281
Malden,	-	7,480	17,647	201	107	73	-	-	-	1	49	4	8	9	-	-	3	1	-	-	-	25,590	3,257
Marion,	-	96	8	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106	32
Marlborough-Hudson,	1	3,148	231	67	17	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,466	386
Milford,	16	815	268	34	11	-	-	-	-	2	1	2	1	6	-	-	-	-	-	-	-	1,156	68
Natick,	5	954	78	25	16	1	-	-	-	-	7	2	1	17	-	-	-	-	-	-	-	1,089	37
New Bedford,	6	2,326	15,702	233	411	79	-	-	-	6	18	-	1	-	-	-	4	-	4	2	-	19,069	1,363
Newburyport,	-	1,890	272	45	18	12	-	-	-	5	-	-	-	-	-	-	-	-	1	-	-	2,249	95
Newton,	3	4,778	8,522	1,304	253	194	-	-	-	2	150	4	9	34	-	-	1	1	1	-	-	15,275	1,128
North Adams,	-	2,609	741	36	19	1	-	-	-	6	3	2	3	4	-	-	1	1	8	2	-	3,430	151
Northampton,	-	2,431	557	46	35	28	-	-	-	17	3	2	6	2	-	-	-	-	-	-	-	3,122	156
North Attleborough,	-	1,471	60	31	17	16	-	-	-	3	-	-	-	3	-	-	-	-	-	-	-	1,601	107
Norwood,	-	1,008	90	94	17	5	-	-	-	6	-	-	-	1	-	-	-	-	-	-	-	1,222	145
Old Colony,	-	-	2,479	62	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,588	1,388
Otis Co. (Ware),	6	594	51	21	5	1	-	-	-	2	-	3	-	1	-	-	-	-	-	-	-	684	53
Pittsfield,	-	1,052	6,774	162	34	31	-	-	-	14	20	17	6	-	-	-	-	-	3	-	-	8,117	835
Plymouth,	30	943	66	19	11	4	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1,075	18

* Decrease.

1 Includes two 70-light meters.

TABLE 13. — *Gas Stoves and Engines.*

In the following table, designed to show the number of gas stoves and engines supplied by the several companies on June 30, 1913, the figures given are as stated in the annual returns.

COMPANY.	Gas Stoves.	Gas Engines.
Adams,	948	—
Amesbury,	736	1
Amherst,	214	—
Arlington,	3,101	4
Athol,	418	—
Attleboro,	1,150	—
Beverly,	2,322	—
Boston,	— ¹	303
Brockton,	9,016	15
Cambridge,	— ¹	— ¹
Charlestown,	— ¹	27
Citizens' (Nantucket),	110	2
Citizens' (Quincy),	3,490	12
Clinton,	753	4
Dedham,	2,500	9
East Boston,	4,476	36
Easthampton,	543	—
Edison (Brockton),	104	—
Fall River,	27,189	63
Fitchburg,	5,503	1
Framingham,	1,408	2
Gardner,	708	1
Gloucester,	2,115	22
Greenfield,	1,353	—
Haverhill,	8,963	26
Hyannis,	5	—
Ipswich,	151	1
Lawrence,	24,880	26
Leominster,	1,788	1
Lexington,	143	1
Lowell,	16,650	130
Lynn,	40,172	19
Malden,	14,187	48
Marion,	23	—
Marlborough-Hudson,	3,411	1
Milford,	342	3
Natick,	— ¹	6
New Bedford,	17,886	22
Newburyport,	1,378	—
Newton,	11,470	29
North Adams,	3,116	—
Northampton,	3,066	4
North Attleborough,	644	3
Norwood,	796	1
Old Colony,	2,000	3
Otis Co. (Ware),	537	1

¹ Unknown.

TABLE 13. — *Gas Stoves and Engines* — Concluded.

COMPANY.	Gas Stoves.	Gas Engines.
Pittsfield,	5,405	4
Plymouth,	855	—
Sadler, T. G. (South Attleborough),	17	—
Salem,	5,500	—
South Hadley,	18	—
Spencer,	312	6
Springfield,	24,271	49
Suburban (Revere),	6,640	1
Sunderland,	1	—
Taunton,	4,366	17
Vineyard Haven,	18	—
Vineyard (Oak Bluffs),	87	1
Waite & Smith (South Dartmouth),	2	—
Webster,	2,575	—
Williamstown,	309	—
Woburn,	538	1
Worcester County,	975	4
Worcester,	16,000	25

TABLE 14. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1913, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies:—

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M including Expenses.	Expense of Lighting and Care of Lamps per M.
Boston,	11,276	—	480	\$0 782	—
Cambridge,	346	—	4	80	—
Charlestown,	523	1	—	80	—
Citizens' (Nantucket),	2	1	—	2 00	—
Citizens' (Quincy),	234	12	—	1 07	\$0 06
Cotuit,	3	—	5	47 37 ¹	1 91
East Boston,	937	—	7	775	01
Fall River,	473	3	—	80	12
Gardner,	115	—	2	2 11	1 15
Gloucester,	115	—	—	1 00	—
Haverhill,	563	70	—	2 07	1 10
Hyannis,	33	—	—	28 57 ¹	—
Lawrence,	104	4	—	887	21
Lowell,	1,537	14	—	1 84	1 11
Marion,	159	—	6	20 24 ¹	2 63
Natick,	115	—	6	1 05	—
New Bedford,	1,228	66	—	2 07	1 33
Newton,	1,058	—	8	1 44	72
Springfield,	167	12	—	85	1 03
Vineyard Haven,	50	2	—	17 06 ¹	51
Webster,	1	—	—	1 40	—
Worcester County,	87	—	13	4 77	3 25
Worcester,	606	23	—	749	—

¹ Acetylene gas.

TABLE 15. — *Analysis of Reported Income and Expenditure of the Larger Companies.*

The following tables give an analysis, on the unit basis of gas, of the income, expenditures and surplus earnings of all the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of these companies, the Charlestown Gas and Electric Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company and North Adams Gas Light Company sell electricity as well as gas; consequently, the total income, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the gas unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 235a gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 228a and 235a give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

No. of Company.	COMPANY.	GAS INCOME.					TOTAL INCOME.		Income from Sources other than Gas Business, including Net Income from Electric Business.	TOTAL INCOME FOR YEAR.		No. of Company.
		From Private Consumers.	From Public Lamps.	From Other Companies.	From Residuals.	From Other Sources.	Amount.	Per M sold.		Amount.	Per M sold.	
1	Boston.	\$3,904,709 60	\$111,446 10	\$367,690 43	\$19,697 70	\$30,324 77	—	—	—	\$4,433,868 60	\$0.75405	1
2	Brockton.	293,177 67	—	—	3,645 48	7,734 51	—	—	—	304,557 66	1.1113	2
3	Cambridge.	668,281 34	3,254 88	515 68	95,424 70	12,811 08	—	—	—	781,287 68	.93475	3
4	Charlestown.	222,012 29	3,019 18	—	80,831 19	483 35	—	—	\$25,025 96	333,371 97	—	4
5	East Boston.	337,749 84	10,394 71	10,232 94	10,383 81	5,638 03	—	—	—	374,419 33	—	5
6	Fall River.	472,564 35	4,873 05	1,176 54	3,855 28	1,209 21	—	—	—	483,678 43	.81926	6
7	Fitchburg.	135,981 33	—	—	14,248 03	10,696 87	100,926 23	1.3378	72,319 45	233,245 68	—	7
8	Haverhill.	220,421 29	7,713 80	—	4,438 26	4,802 30	—	—	—	237,375 65	.90874	8
9	Lawrence.	430,598 39	1,782 96	—	46,530 33	2,225 47	481,137 15	1.0685	131,663 56	612,804 58	1.0742	9
10	Lowell.	531,762 12	33,592 99	—	91,022 37	27,647 10	—	—	217,750 19	886,465 98	—	10
11	Lynn.	601,755 55	—	133 50	62,108 52	4,718 22	668,715 79	.8115	94,552 60	607,036 13	.89994	11
12	Malden.	484,374 47	—	54,678 24	54,386 41	16,736 06	—	—	—	586,516 86	—	12
13	New Bedford.	408,084 75	38,013 37	—	29,130 08	11,032 85	491,964 26	.9394	62,006 42	435,570 15	.93284	13
14	Newton.	406,159 92	18,154 63	13,720 24	2,007 86	587 35	83,374 84	.8093	—	445,381 26	—	14
15	North Adams.	62,049 39	—	—	2,776 48	4,507 69	—	—	—	186,689 36	1.0680	15
16	Pittsfield.	179,405 19	—	16 58	10,021 23	1,647 46	206,518 55	1.0681	—	206,518 55	1.0681	16
17	Salem.	194,833 28	—	8,576 59	47,755 64	17,007 67	—	—	—	227,767 81	.92714	17
18	Springfield.	651,055 98	3,371 93	—	—	1,553 77	143,050 05	.9123	60,702 25	203,752 30	—	18
19	Suburban.	141,496 28	—	—	—	975 36	—	—	—	103,334 08	1.1967	19
20	Taunton.	134,917 19	—	—	27,441 53	3,046 61	—	—	—	726,213 77	.84301	20
21	Worcester.	648,390 60	5,326 12	—	69,450 44	—	—	—	—	—	—	21

2. OPERATING EXPENSES.

(a) *Expenses of Manufacture.*

No. of Company.	COMPANY.		COAL.		ENRICHERS.		PURIFIERS.		WATER.		No. of Company.
			Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	
1	Boston, .	.	\$244,249 07	\$0.07894	\$384,150 09	\$0.12415	\$4,530 97	\$0.00146	\$5,435 09	\$0.00176	1
2	Brockton, .	.	34,756 01	.11761	54,291 82	.18371	900 00	.00306	871 40	.00295	2
3	Cambridge, .	.	209,558 79	.24070	39,006 14	.04480	1,377 10	.00158	3,700 67	.00425	3
4	Charlestown, .	.	109,431 86	.34996	—	—	108 26	.00035	1,705 80	.00545	4
5	East Boston, .	.	37,057 24	.14154	20,633 41	.07881	370 82	.00142	1,203 60	.00460	5
6	Fall River, .	.	64,021 81	.10278	74,464 50	.11955	827 11	.00133	—	—	6
7	Fitchburg, .	.	32,968 42	.25290	6,547 73	.05023	446 20	.00342	245 94	.00189	7
8	Haverhill, .	.	27,624 14	.10000	36,920 13	.13365	202 33	.00073	822 01	.00297	8
9	Lawrence, .	.	123,237 71	.24639	39,436 44	.07885	2,546 82	.00509	772 60	.00155	9
10	Lowell, .	.	175,894 41	.27346	51,290 03	.07974	4,235 50	.00658	174 38	.00027	10
11	Lynn, .	.	134,112 27	.15071	81,685 89	.09179	4,476 94	.00503	3,244 95	.00365	11
12	Malden, .	.	125,447 44	.18156	38,251 33	.05536	3,010 60	.00436	3,057 65	.00442	12
13	New Bedford, .	.	81,069 37	.14907	48,114 73	.08847	1,096 12	.00201	1,016 74	.00187	13
14	Newton, .	.	—	—	—	—	—	—	—	—	14
15	North Adams, .	.	15,918 12	.14228	14,512 71	.12972	399 05	.00357	671 27	.00600	15
16	Pittsfield, .	.	28,648 30	.15785	28,633 18	.15776	27 00	.00015	736 45	.00405	16
17	Salem, .	.	35,301 93	.16198	19,171 74	.08797	331 72	.00152	979 69	.00450	17
18	Springfield, .	.	120,799 19	.14690	54,765 95	.06660	1,702 55	.00207	858 09	.00104	18
19	Suburban, .	.	—	—	—	—	—	—	—	—	19
20	Taunton, .	.	56,983 83	.36129	269 38	.00171	693 22	.00439	62 21	.00039	20
21	Worcester, .	.	207,983 02	.23133	46,987 45	.05226	1,446 18	.00160	4,245 67	.00472	21

2. OPERATING EXPENSES — Continued.

(a) Expenses of Manufacture — Continued.

No. of Company.	COMPANY.	WAGES.		REPAIRS AND MAINTENANCE.		RENEWALS.		APPARATUS AND MACHINERY.		No. of Company.
		Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	
1	Boston, .	\$120,089 58	\$.03881	\$54,907 22	\$0.01775	—	—	\$15,553 17	\$0.00503	1
2	Brockton, .	16,175 99	.05474	10,628 23	.03596	\$1,431 70	\$0.00481	—	—	2
3	Cambridge, .	44,600 96	.05123	56,863 31	.06531	—	—	581 97	.00067	3
4	Charlestown, .	26,246 96	.08394	13,423 73	.01293	—	—	1,393 01	.00445	4
5	East Boston, .	24,846 47	.09490	7,904 80	.03019	—	—	451 57	.00172	5
6	Fall River, .	18,258 61	.02931	7,111 91	.01142	—	—	5,530 71	.00888	6
7	Fitchburg, .	12,241 64	.09390	946 07	.00726	2,887 87	.02215	2,732 69	.02096	7
8	Haverhill, .	10,359 11	.03750	7,164 70	.02594	—	—	—	—	8
9	Lawrence, .	45,344 71	.09066	15,649 37	.03129	7,423 92	.01484	3,420 61	.00684	9
10	Lowell, .	44,056 65	.06849	19,256 59	.02994	—	—	17,692 00	.02751	10
11	Lynn, .	36,991 26	.04157	40,773 21	.04582	6,953 97	.00782	216 78	.00024	11
12	Malden, .	54,245 51	.07851	4,821 72	.00698	21,914 36	.03172	10,409 93	.01507	12
13	New Bedford, .	27,361 51	.05031	21,236 37	.03905	—	—	2,229 21	.00410	13
14	Newton, .	—	—	8,032 39	.01666	—	—	—	—	14
15	North Adams, .	8,316 21	.07433	3,427 87	.03064	—	—	758 86	.00678	15
16	Pittsfield, .	14,613 87	.08052	3,475 35	.01915	3,042 22	.01676	233 28	.00128	16
17	Salem, .	24,188 97	.11099	8,419 99	.03864	—	—	696 09	.00319	17
18	Springfield, .	53,770 30	.06539	6,179 27	.00752	21,217 21	.02580	11,055 60	.01345	18
19	Suburban, .	—	—	—	—	—	—	—	—	19
20	Taunton, .	24,084 01	.15270	4,667 52	.02959	3,132 13	.01986	883 50	.00560	20
21	Worcester, .	41,686 79	.04637	39,946 63	.04443	2,453 36	.00273	30,403 67	.03382	21

2. OPERATING EXPENSES — Continued.

(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	TOTAL COST OF MANUFACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD)		GAS PURCHASED.		TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDER.		No. of Company.
		Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M bought.	Amount.	Per M sold.	
1	Boston, .	\$828,915 19	\$0. 26790	\$809,217 49	\$0. 26153	\$850,729 04	\$0. 28589	\$1,665,946 53	\$0. 28332	1
2	Brockton, .	119,055 15	.40286	115,409 67	.39052	—	—	115,409 67	.42157	2
3	Cambridge, .	355,688 94	.40854	260,264 24	.29894	—	—	260,264 24	.31138	3
4	Charlestown, .	152,309 62	.48709	71,478 43	.22859	388 10	.47500	71,866 53	.25484	4
5	East Boston, .	92,467 91	.35318	82,084 10	.31352	87,138 20	.47371	169,222 30	.38550	5
6	Fall River, .	170,214 65	.27327	166,359 37	.26707	—	—	166,359 37	.28178	6
7	Fitchburg, .	59,016 56	.45271	44,768 53	.34341	—	—	44,768 53	.37242	7
8	Haverhill, .	83,092 42	.30079	78,654 16	.28472	—	—	78,654 16	.30111	8
9	Lawrence, .	237,832 18	.47551	191,301 85	.38248	—	—	191,301 85	.40098	9
10	Lowell, .	312,599 56	.48599	221,577 19	.34448	—	—	221,577 19	.34798	10
11	Lynn, .	308,455 27	.34663	246,346 75	.27683	—	—	246,346 75	.29897	11
12	Malden, .	261,158 54	.37798	206,772 13	.29926	1,780 02	.96793	208,552 15	.30918	12
13	New Bedford, .	182,124 05	.33488	152,993 97	.28132	—	—	152,993 97	.29214	13
14	Newton, .	—	—	—	—	214,234 14	.44451	222,043 78	.47557	14
15	North Adams, .	44,004 09	.39332	41,996 23	.37537	—	—	41,996 23	.40766	15
16	Pittsfield, .	79,409 65	.43753	76,633 17	.42224	—	—	76,633 17	.43422	16
17	Salem, .	89,090 13	.40879	79,068 90	.36281	133 50	.60000	79,202 40	.40961	17
18	Springfield, .	270,348 16	.32877	222,592 52	.27069	—	—	222,592 52	.28357	18
19	Suburban, .	—	—	—	—	65,411 18	.41620	65,411 18	.41716	19
20	Taunton, .	90,775 80	.57553	63,334 27	.40155	—	—	63,334 27	.46401	20
21	Worcester, .	375,152 77	.41726	305,702 33	.34001	—	—	305,702 33	.35487	21

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES.		REPAIRS OF MAINS AND SERVICES.		REPAIRS AND RENEWALS OF METERS.		TOOLS AND APPLIANCES.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, .	\$106,470 06	\$0.02831	\$111,187 67	\$0.01891	\$81,771 53	\$0.01391	\$33,151 99	\$0.00564	1
2	Brockton, .	18,514 62	.06763	8,970 81	.03277	9,290 14	.03394	13,009 30	.04752	2
3	Cambridge, .	31,284 56	.03743	26,682 37	.03192	24,161 63	.02891	5,623 60	.00673	3
4	Charlestown, .	11,364 72	.04030	5,759 40	.02043	2,643 75	.00937	2,005 52	.00711	4
5	East Boston, .	21,286 81	.04849	3,768 92	.00859	7,512 20	.01711	2,599 23	.00592	5
6	Fall River, .	16,269 54	.02756	19,678 70	.03333	21,042 38	.03564	3,537 97	.00599	6
7	Fitchburg, .	5,609 47	.04666	3,657 64	.02544	1,230 51	.01024	4,023 60	.03347	7
8	Haverhill, .	3,705 20	.01418	5,529 80	.02117	5,194 64	.01989	5,228 86	.02002	8
9	Lawrence, .	6,540 73	.01371	8,496 26	.01781	17,486 68	.03665	—	—	9
10	Lowell, .	28,712 76	.01509	6,113 55	.00960	12,178 53	.01913	1,731 89	.00272	10
11	Lynn, .	25,640 64	.03112	24,905 38	.03022	16,930 60	.02055	11,284 01	.01369	11
12	Malden, .	18,096 26	.02683	6,861 40	.01018	4,508 28	.00668	6,715 59	.00995	12
13	New Bedford, .	22,961 29	.04385	3,464 06	.00661	6,608 23	.01262	9,287 63	.01773	13
14	Newton, .	12,097 76	.02591	11,275 83	.02415	6,920 19	.01482	18,418 11	.03945	14
15	North Adams, .	1,851 67	.01797	1,821 83	.01769	761 32	.00739	687 04	.00667	15
16	Pittsfield, .	7,149 94	.04051	6,570 60	.03723	3,088 18	.01750	854 59	.00484	16
17	Salem, .	6,007 95	.03107	3,759 52	.01944	2,389 79	.01236	4,199 71	.02172	17
18	Springfield, .	22,546 72	.02872	6,853 66	.00873	6,121 43	.00780	38,796 11	.04943	18
19	Suburban, .	4,518 01	.02881	826 06	.00327	1,154 37	.00736	3,595 97	.02294	19
20	Taunton, .	7,883 20	.05775	546 68	.00400	321 84	.00236	—	—	20
21	Worcester, .	21,344 07	.02478	14,026 46	.01628	21,680 69	.02517	4,207 73	.00488	21

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	GAS STOVES.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston.	\$25,129 29	\$0.00427	—	—	—	—	\$417,710 54	\$0.07105	1
2	Brockton.	5,547 26	.02026	—	—	\$126 53	\$0.00046	55,458 69	.20258	2
3	Cambridge.	11,701 77	.01400	—	—	—	—	99,453 93	.11899	3
4	Charlestown.	300 22	.00106	—	—	—	—	22,073 61	.07827	4
5	East Boston.	2,980 33	.00679	\$145 84	\$0.00033	—	—	38,293 33	.08723	5
6	Fall River.	11,563 79	.01959	723 90	.00123	—	—	72,816 28	.12334	6
7	Fitchburg.	11,626 65	.09672	—	—	—	—	25,547 87	.21253	7
8	Haverhill.	4,095 31	.01568	4,104 89	.01571	3,528 80	.01351	31,387 50	.12016	8
9	Lawrence.	7,310 57	.01532	499 17	.00105	—	—	40,333 41	.08454	9
10	Lowell.	20,766 24	.03261	20,298 49	.03188	—	—	89,801 46	.14103	10
11	Lynn.	11,087 95	.01346	—	—	—	—	89,848 58	.10904	11
12	Malden.	22,273 87	.03302	—	—	—	—	58,458 40	.08667	12
13	New Bedford.	—	—	24,395 93	.04658	11,950 46	.02282	78,667 60	.15022	13
14	Newton.	2,340 96	.00501	9,047 90	.01938	—	—	60,100 75	.12872	14
15	North Adams.	1,088 05	.01056	—	—	—	—	6,209 91	.06028	15
16	Pittsfield.	269 22	.00152	—	—	—	—	17,932 53	.10161	16
17	Salem.	—	—	—	—	—	—	16,356 97	.08459	17
18	Springfield.	24,075 17	.03067	4,074 07	.00519	—	—	102,467 16	.13054	18
19	Suburban.	6,381 88	.04070	—	—	—	—	16,476 29	.10508	19
20	Taunton.	—	—	—	—	—	—	8,751 72	.06412	20
21	Worcester.	7,581 92	.00880	—	—	—	—	68,840 87	.07991	21

2. OPERATING EXPENSES — *Concluded.*(c) *Office and Other Operating Expenses.*

No. of Company.	COMPANY.	OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, .	\$263,391 05	\$0.04479	\$439,615 68	\$0.07476	\$41,531 84	\$0.00706	\$2,828,195 64	\$0.48098	1
2	Brookton, .	23,420 80	.08555	15,092 75	.05513	4,710 42	.01720	214,092 33	.78203	2
3	Cambridge, .	44,295 14	.05299	65,115 56	.07791	11,449 58	.01370	480,578 45	.57498	3
4	Charlestown, .	16,771 68	.08947	23,107 58	.08194	2,557 10	.00907	136,376 50	.48359	4
5	East Boston, .	43,103 80	.09819	22,359 72	.05094	9,251 07	.02108	282,230 22	.64293	5
6	Fall River, .	35,986 00	.06095	42,786 51	.07247	6,948 29	.01177	324,896 45	.55031	6
7	Fitchburg, .	19,807 16	.16477	9,474 62	.07882	3,739 41	.03103	103,327 59	.85957	7
8	Haverhill, .	32,265 32	.12352	16,118 01	.06171	13,740 49	.05260	172,165 48	.65910	8
9	Lawrence, .	36,417 88	.07634	44,587 84	.09346	7,877 54	.01651	320,518 52	.67183	9
10	Lowell, .	25,950 63	.04076	57,580 48	.09042	6,624 47	.01040	401,534 23	.63060	10
11	Lynn, .	27,097 53	.03288	45,073 05	.05470	13,546 71	.01644	421,912 62	.51203	11
12	Malden, .	52,492 71	.07782	50,680 05	.07514	13,886 46	.02052	384,019 77	.56932	12
13	New Bedford, .	30,818 71	.05885	41,337 40	.07894	7,557 90	.01443	311,375 58	.59458	13
14	Newton, .	41,171 31	.08817	24,000 00	.05140	3,304 36	.00721	350,680 20	.75108	14
15	North Adams, .	10,014 66	.09721	5,183 18	.05031	1,947 86	.01891	65,351 84	.63437	15
16	Pittsfield, .	21,476 30	.12169	10,721 60	.06076	6,192 33	.03509	132,955 93	.75335	16
17	Salem, .	20,773 13	.10743	18,790 57	.09719	4,993 67	.02582	140,116 73	.72465	17
18	Springfield, .	75,712 26	.09645	59,441 01	.07573	18,849 11	.02401	479,062 06	.61030	18
19	Suburban, .	19,050 40	.12150	10,850 06	.06920	9,071 87	.05785	120,859 80	.77079	19
20	Taunton, .	8,489 11	.06220	8,325 16	.06100	1,869 71	.01370	90,769 97	.66502	20
21	Worcester, .	33,253 17	.03860	72,299 48	.08393	11,486 18	.01333	491,582 03	.57064	21

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	BALANCE FROM YEAR'S OPERATION.		INTEREST.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston.	\$1,586,997 70	\$0.26990	\$121,289 77	\$0.02063	1
2	Brocton.	87,130 10	.31827	21,460 77	.07839	2
3	Cambridge.	205,284 53	.24561	6,147 35	.00736	3
4	Charlestown.	116,136 80	—	4,104 73	—	4
5	East Boston.	81,790 58	.18632	4,238 33	.00966	5
6	Fall River.	155,133 27	.26277	9,581 40	.01623	6
7	Fitchburg.	115,628 39	—	10,963 74	—	7
8	Haverhill.	80,814 35	.30938	15,677 57	.06002	8
9	Lawrence.	245,751 86	—	53,529 55	—	9
10	Lowell.	191,467 98	.30069	17,580 38	.02761	10
11	Lynn.	402,444 84	—	526 57	—	11
12	Malden.	168,204 91	.24937	32,210 17	.04775	12
13	New Bedford.	246,156 22	—	10,179 30	—	13
14	Newton.	84,526 26	.18103	11,034 74	.02363	14
15	North Adams.	77,966 89	—	21,886 13	—	15
16	Pittsfield.	50,956 95	.28873	2,386 45	.01352	16
17	Salem.	56,380 58	.29159	6,904 49	.03571	17
18	Springfield.	200,510 30	.25544	22,916 66	.02919	18
19	Suburban.	82,892 50	—	9,353 59	—	19
20	Taunton.	45,115 38	.33053	2,064 87	.01513	20
21	Worcester.	173,237 68	.20110	15,635 58	.01815	21

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.			DIVIDENDS.			OTHER EXPENSES.		BALANCE.		No. of Company.
				Amount.	Rate Per Cent.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, .	.	.	\$1,361,214 00	9	\$0.23150	\$43,165 00	\$0.00734	\$61,328 93	\$0.01043	1
2	Brockton, .	.	.	44,790 00	6	.16361	2,528 73	.00924	18,350 60	.06703	2
3	Cambridge, .	.	.	156,000 00	12	.18665	553 68	.00066	42,583 60	.05095	3
4	Charlestown, .	.	.	84,000 00	14	—	785 89	—	27,246 18	—	4
5	East Boston, .	.	.	69,000 00	12	.15718	606 23	.00137	7,946 02	.01810	5
6	Fall River, .	.	.	82,800 00	12	.14025	319 96	.00054	62,431 91	.10575	6
7	Fitchburg, .	.	.	68,481 25	10	—	533 09	—	35,660 31	—	7
8	Haverhill, .	.	.	—	—	—	1,006 35	.00615	56,540 48	.21645	8
9	Lawrence, .	.	.	152,000 00	8	—	3,879 75	—	36,342 56	—	9
10	Lowell, .	.	.	120,000 00	12	.18846	2,553 34	.00101	51,334 26	.08062	10
11	Lynn, .	.	.	236,500 00	20	—	—	—	165,118 27	—	11
12	Malden, .	.	.	129,920 00	8	.19261	3,869 99	.00574	2,204 75	.00327	12
13	New Bedford, .	.	.	148,400 00	14	—	13,417 35	—	74,129 52	—	13
14	Newton, .	.	.	61,600 00	11	.13192	1,154 04	.00247	10,737 48	.02300	14
15	North Adams, .	.	.	24,000 00	12	—	5,343 91	—	26,736 85	—	15
16	Pittsfield, .	.	.	27,720 00	7	.15706	611 83	.00347	20,238 67	.11467	16
17	Salem, .	.	.	49,960 00	10	.25838	465 49	.00241	949 40	—	17
18	Springfield, .	.	.	155,245 00	12	.19777	2,953 02	.00376	19,395 62	.02471	18
19	Suburban, .	.	.	68,450 00	10	—	1,299 89	—	3,789 02	—	19
20	Taunton, .	.	.	22,000 00	10	.16118	61 91	.00048	20,984 60	.15375	20
21	Worcester, .	.	.	144,000 00	12	.16716	4,115 83	.00478	9,486 27	.01101	21

¹ Deficit.

APPENDIX E.—ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1913.*

COMPANY.	Capital Stock.	STOCK-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Abington and Rockland,	\$189,000	110	106	\$183,200	\$15,120 00	8
Amesbury,	85,000	12	12	85,000	4,659 00	¹ 6
Attleborough,	235,000	36	36	235,000	28,200 00	12
Ayer,	30,000	6	4	29,800	1,950 00	6½
Block Plant (Boston),	9,500	3	3	9,500	—	² —
Buzzards Bay (Falmouth),	11,000	4	4	11,000	—	² —
Cambridge,	850,000	134	125	841,800	102,000 00	12
Cape (Provincetown),	35,000	23	3	18,100	—	² —
Central Mass.,	150,000	6	6	150,000	13,500 00	9
Charlemont,	3,000	3	3	3,000	—	² —
Chester,	5,000	4	4	5,000	300 00	6
Deerfield River (Conway),	4,700	6	6	4,700	470 00	10
Edison (Boston),	18,200,000	4,435	3,829	16,216,000	1,950,333 00	³ 12
Fall River,	998,300	286	256	927,700	68,000 00	⁴ 8
Franklin (Turners Falls),	20,000	12	11	19,600	1,400 00	7
Gardner,	202,100	114	113	202,000	11,718 50	⁵ —
Gloucester,	245,000	95	91	236,500	19,600 00	8
Great Barrington,	125,000	12	10	122,000	11,875 00	9½
Greenfield,	500,000	182	162	470,800	30,000 00	6
Harvard,	12,000	5	3	11,800	—	² —
Haverhill,	558,500	192	145	376,900	50,311 00	⁶ 10
Huntington,	5,000	4	4	5,000	250 00	5
Lee,	30,000	42	38	27,800	1,500 00	5
Lenox,	20,000	26	24	13,400	1,600 00	8
Leominster,	80,000	5	3	79,800	9,600 00	12
Lowell,	1,176,400	476	450	1,143,900	91,036 00	⁷ 8

¹ Three per cent. on \$70,300; three per cent. on \$85,000.² No dividend declared.³ Nine per cent. on \$15,603,700; three per cent. on \$18,200,000.⁴ Six per cent. on \$800,000; two per cent. on \$1,000,000.⁵ Eight per cent. on \$85,000 common stock; five per cent. on \$85,000 preferred stock; 2.158 per cent. on \$22,900; 1.458 per cent. on \$9,200 preferred stock.⁶ Four per cent. on \$446,800; three and one-half per cent. on \$527,900; two and one-half per cent. on \$558,500.⁷ Two per cent. on \$1,023,000; two per cent. on \$1,176,000; four per cent. on \$1,176,400.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCK-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Malden,	\$732,000	21	20	\$727,300	\$75,420 00	¹ 12
Manchester,	116,500	38	36	106,500	2,912 50	2 ¹ / ₂
Marlborough,	200,000	61	61	200,000	20,000 00	10
Middleton,	² 1,550	6	6	1,550	—	³ 2
Milford,	40,000	6	4	39,800	4,600 00	11 ¹ / ₂
Mill River (Williamsburg),	15,000	6	4	14,800	975 00	6 ¹ / ₂
Montague,	² 2,000	9	9	2,000	—	3 —
Northampton,	117,400	5	3	117,200	49,308 00	42
North Brookfield,	⁴ 20,000	1	1	20,000	—	³ —
Norton,	5,000	4	4	5,000	—	3 —
Pittsfield,	375,000	130	117	353,200	30,000 00	8
Plymouth,	120,000	7	7	120,000	7,200 00	6
Quincy,	299,400	99	97	295,000	20,000 00	⁵ 8
Salem,	⁶ 495,000	9	8	494,500	49,500 00	10
Seekonk,	5,000	4	—	—	—	—
South Hadley Falls,	7,000	7	7	7,000	—	³ —
Stockbridge,	40,000	25	25	40,000	2,400 00	6
Sunderland,	11,000	3	3	11,000	—	3 —
Tyngsboro,	² 7,500	4	4	7,500	—	3 —
Union (Franklin),	152,800	4	4	152,800	7,680 50	⁷ 6
United (Springfield),	1,500,000	320	277	1,338,300	150,000 00	10
Ware,	57,000	6	6	57,000	3,420 00	6
Westborough,	36,500	18	17	36,400	3,650 00	10
Weymouth,	270,000	191	189	268,400	21,800 00	⁸ 9
Winchendon,	12,000	3	3	12,000	—	3 —
Worcester,	1,200,000	277	256	1,118,200	105,000 00	⁹ 10
Worcester Suburban,	600,000	6	6	600,000	45,000 00	¹⁰ 9

¹ Six per cent. on \$525,000; six per cent. on \$732,000.² Par value \$25.³ No dividend declared.⁴ Unincorporated.⁵ On \$250,000.⁶ Par value \$50.⁷ Three and one-half per cent. on \$110,300; two and one-half per cent. on \$152,800.⁸ Three per cent. on \$220,000; two per cent. on \$252,500; four per cent. on \$270,000, less \$650 accrued on stock not issued.⁹ Seven and one-half per cent. on \$1,000,000; two and one-half per cent. on \$1,200,000.¹⁰ Four and one-half per cent. on \$400,000; four and one-half per cent. on \$600,000.

TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants:—

COMPANY.	Assessed Value of Property.	Taxes.
Abington and Rockland,	\$211,865	\$7,442 15
Adams,	— ¹	697 21
Adams, U. S. (Townsend),	2,100	34 69
American Woolen (Maynard),	35,000	519 40
Amesbury,	105,000	1,502 13
Amherst,	— ¹	1,721 85
Athol,	— ¹	6,184 77
Attleborough,	246,500	9,886 31
Ayer,	24,175	766 65
Beverly,	472,642 ²	10,543 30
Blackstone,	15,000 ²	327 64
Block Plant (Boston),	—	47 67
Buzzards Bay (Falmouth),	56,067	492 89
Cambridge,	1,276,800	43,602 39
Cape (Provincetown),	34,000	842 45
Central Mass.,	228,585	4,381 56
Charlemont,	1,000	60 44
Charlestown,	— ¹	3,797 97
Chester,	3,300	63 41
Citizens' (Nantucket),	12,965 ²	281 18
Clinton,	— ¹	2,681 84
Cushing & Whitaker (Shirley),	7,500	38 66
Deerfield River (Conway),	4,700	84 71
Easthampton,	249,000 ²	3,287 03
Edison (Boston),	25,654,175	797,617 30
Edison (Brockton),	1,051,800	37,358 97
Fall River,	1,690,475	32,250 36
Fitchburg,	667,618 ²	14,347 55
Franklin (Turners Falls),	32,000	552 27
Gardner,	235,100	4,200 00
Gloucester,	413,100	7,035 75
Great Barrington,	85,000	4,857 41
Greenfield,	517,758	10,872 57
Harvard,	12,375	— ³
Haverhill,	856,000	15,714 27
Huntington,	4,000	101 78
Lawrence,	1,134,878 ²	28,315 83
Lee,	16,840	519 90
Lenox,	45,000	478 00
Leominster,	254,185	5,213 79
Loveland, W. O. (Ashby),	3,000	52 32
Lowell,	1,084,800	43,367 78
Ludlow Mfg. Co.,	15,000	178 43
Lynn,	1,460,125 ²	42,301 54

¹ The electric plant not assessed separately from gas plant.² Assessed value of electric plant only.³ Not assessed prior to June 30, 1913.

TABLE 2 — *Concluded.*

COMPANY.	Assessed Value of Property.	Taxes.
Malden,	\$1,322,400	\$23,360 23
Manchester,	109,000	968 46
Marion,	18,000 ¹	276 66
Marlborough,	270,118	9,753 83
Middleton,	2,500	27 85
Milford,	107,000	1,946 11
Mill River (Williamsburg),	19,000	557 87
Montague,	2,600	59 63
Nashua River (East Pepperell),	—	210 21
New Bedford,	— ²	20,667 69
Newburyport,	— ²	5,697 01
Niles Estate (Boston),	—	5 95
North Adams,	— ²	6,343 24
Northampton,	225,000	6,018 39
North Brookfield,	20,000	—
North Dana,	—	95 40
Norton,	2,000	37 75
Pittsfield,	389,645	10,086 90
Plymouth,	132,500	2,302 41
Quincy,	400,675	11,291 58
Randolph,	27,000	595 67
Salem,	617,100	22,674 19
Seekonk,	—	89 85
South Hadley Falls,	11,378	249 40
Spencer,	— ²	228 34
Stockbridge,	33,000	634 70
Suburban (Revere),	597,960 ¹	14,959 69
Sunderland,	2,050	189 02
Tyngsboro,	3,000	44 97
Union (Franklin),	74,400	3,402 61
United (Springfield),	2,817,150	66,751 20
Vineyard (Oak Bluffs),	48,468 ¹	641 84
Ware,	52,400	1,005 37
Webster,	218,825 ¹	3,247 98
Westborough,	— ³	—
Weston,	— ⁴	217 58
Weymouth,	270,000	3,326 25
Williamstown,	— ²	1,278 55
Winchendon,	30,000	475 60
Worcester,	2,210,700	51,035 91
Worcester Suburban,	574,500	7,077 47
	\$48,827,797	\$1,422,457 48

¹ Assessed value of electric plant only.² The electric plant not assessed separately from gas plant.³ Plant leased; operated by Marlborough Electric Company.⁴ Sold to Edison Electric Illuminating Company of Boston.

TABLE 3. — *Capacity of Boilers, Engines and Dynamos.*

The following table shows the total rated horse-power of boilers and engines and the capacity of dynamos for light and power installed by the different companies on June 30, last:—

COMPANY.	Total Rated Horse- power (Boilers).	Total Rated Horse- power (Engines).	Total Rated Horse- power (Water- wheels).	DYNAMO CAPACITY IN KILOWATTS.		
				Dynamos other than Power Genera- tors.	Power Genera- tors.	Total Dynamo Ca- pacity.
Abington and Rockland, .	650	1,080	—	885	—	885
Adams,	— ¹	—	—	—	—	—
Adams, U.S. (Townsend), .	80	50	103	45	—	45
Amer. Woolen (Maynard), .	— ²	925	—	600	—	600
Amesbury,	500	1,990	—	1,255	50	1,305
Amherst,	250	630	—	75	—	75
Athol,	1,070	1,775	1,430	1,400	635	2,035
Attleborough,	1,349	3,350	—	2,339	—	2,339
Ayer,	125	225	—	165	—	165
Beverly,	1,129	2,250	—	1,700	—	1,700
Blackstone,	— ¹	—	—	—	—	—
Block Plant (Boston), . .	238	397	—	252	40	292
Buzzards Bay (Falmouth), .	400	728 ³	—	505	—	505
Cambridge,	3,200	9,833	—	7,200	200	7,400
Cape (Provincetown), . .	—	240 ⁴	—	165	—	165
Central Mass.,	814 ⁵	2,800 ⁵	1,404 ⁵	1,200 ⁵	2,375 ⁶	3,575
Charlemonit,	60	35	100 ⁷	80 ⁸	—	80
Charlestown,	— ¹	—	—	—	—	—
Chester,	—	15 ⁹	52	28	—	28
Citizens' (Nantucket), . .	280	199 ¹⁰	—	170	—	170
Clinton,	400	750	—	440	—	440
Cushing & Whitaker (Shirley),	167	78	—	125	—	125
Deerfield River (Conway), .	— ¹	—	—	—	—	—
Easthampton,	2,085	5,198	—	4,050	—	4,050
Edison (Boston),	38,088	140,600	—	101,400	—	101,400
Edison (Brockton), . . .	4,075 ¹¹	8,177 ¹²	—	5,926 ¹³	—	5,926
Fall River,	2,100	8,666	—	6,500	—	6,500
Fitchburg,	1,250	3,100	500	2,300	—	2,300
Franklin (Turners Falls), .	— ¹	—	—	—	—	—
Gardner,	150	925 ¹⁴	—	500	340	840
Gloucester,	1,000	1,820	—	1,450	—	1,450
Great Barrington,	150	150	339	150	72	222
Greenfield,	2,375	4,750	1,200	4,050	—	4,050
Harvard,	— ¹	—	—	—	—	—
Haverhill,	2,575	7,250	—	4,950	—	4,950
Huntington,	125	80	—	45	—	45

¹ All current purchased.² Steam supplied from mill boilers.³ Includes gasoline engines 48 horse-power.⁴ Petroleum engines.⁵ Operated by company and owned by others.⁶ Includes two owned by others, 725 kilowatts capacity.⁷ Leased.⁸ 38 kilowatts not in use.⁹ Gasoline engine.¹⁰ Includes gas engine, 114 horse-power.¹¹ 125 horse-power not in use.¹² 80 horse-power not in use.¹³ 51 kilowatts not in use.¹⁴ Includes three petroleum engines, 675 horse-power.

TABLE 3. — *Capacity of Boilers, etc.* — Continued.

COMPANY.	Total Rated Horse- power (Boilers).	Total Rated Horse- power (Engines).	Total Rated Horse- power (Water- wheels).	DYNAMO CAPACITY IN KILOWATTS.		
				Dynamos other than Power Genera- tors.	Power Genera- tors.	Total Dynamo Ca- pacity.
Lawrence,	6,146	11,706	3,175	11,062	—	11,062
Lee,	350	300	120	270	—	270
Lenox,	— ¹	—	—	—	—	—
Leominster,	900	1,625 ²	—	925	—	925
Loveland, W. O. (Ashby),	60	68 ³	60	30	—	30
Lowell,	4,128	7,783	—	3,950	1,450	5,400
Ludlow Mfg. Co., . .	— ¹	—	—	—	—	—
Lynn,	3,100	8,300	—	6,650	—	6,650
Malden,	1,910	4,164	—	3,400	—	3,400
Manchester,	— ¹	—	—	—	—	—
Marion,	— ¹	—	—	—	—	—
Marlborough,	835	1,761	—	1,100	—	1,100
Middleton,	— ¹	—	—	—	—	—
Milford,	— ⁴	150	—	365	—	365
Mill River (Williamsburg),	— ¹	—	—	—	—	—
Montague,	—	40 ⁵	20	40	—	40
Nashua River (East Pep- perell),	1,500	250	—	190	—	190
New Bedford,	2,172	4,750 ⁶	—	3,695 ⁷	200	3,895
Newburyport,	600	1,350	—	900	—	900
Niles Estate (Boston), .	400	224	—	135	—	135
North Adams,	1,560	3,000	—	2,000	—	2,000
Northampton,	600	1,525	—	1,075	—	1,075
North Brookfield, . .	— ¹	—	—	—	—	—
North Dana,	150	60	75	120	—	120
Norton,	— ⁸	—	—	110	—	110
Pittsfield,	2,090 ⁹	4,150 ¹⁰	—	2,920	300	3,220
Plymouth,	1,000	1,000	—	720	—	720
Quincy,	1,000	3,460	—	2,600	—	2,600
Randolph,	250	570	—	470	—	470
Salem,	1,750	6,785	—	4,900	—	4,900
Seekonk,	— ¹	—	—	—	—	—
South Hadley Falls, . .	— ¹¹	75	—	290	—	290
Spencer,	150	100	—	90	—	90
Stockbridge,	— ¹	—	—	—	—	—
Suburban (Revere), . .	1,208	2,050	—	1,400	—	1,400
Sunderland,	— ¹	—	—	—	—	—
Tyngsboro,	— ⁸	—	—	10	—	10
Union (Franklin), . . .	350	275	—	250	—	250
United (Springfield), .	9,300	12,570	2,835	12,470	1,990 ¹²	14,460
Vineyard (Oak Bluffs), .	650	920	—	615	137	752

¹ All current purchased.² 200 horse-power not in use.³ Includes gasoline engine, 18 horse-power.⁴ Steam purchased from street railway.⁵ Gasoline engine.⁶ 650 horse-power not in use.⁷ 140 kilowatts not in use.⁸ Power purchased.⁹ 150 horse-power not in use.¹⁰ Includes petroleum engines, 450 horse-power; 200 horse-power not in use.¹¹ Steam and water power leased.¹² 15 kilowatts not in use.

TABLE 3. — *Capacity of Boilers, etc.* — Concluded.

COMPANY.	Total Rated Horse- power (Boilers).	Total Rated Horse- power (Engines).	Total Rated Horse- power (Water- wheels).	DYNAMO CAPACITY IN KILOWATTS.		
				Dynamos other than Power Genera- tors.	Power Genera- tors.	Total Dynamo Ca- pacity.
Ware,	250	350	—	250	—	250
Webster,	890	2,160	—	880	—	880
Westborough,	100 ¹	195	—	150	—	150
Weymouth,	894	3,650	400 ²	2,375	—	2,375
Williamstown,	— ³	—	—	—	—	—
Winchendon,	—	—	350	250	—	250
Worcester,	6,750	20,900	—	15,870	750	16,620
Worcester Suburban,	2,320	600 ⁴	—	1,850	555	2,405

¹ Plant leased; operated by Marlborough Electric Company.² Leased.³ All current purchased.⁴ 350 horse-power not in use.

TABLE 4. — *Line Statistics.*

The following table shows the total length of wire; the length of underground conduit, the length of wire in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30, last: —

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, . .	2,611,158	11,683	11,683	4,468	567	767,267
Adams,	438,076	—	—	644	183	102,507
Adams, U. S. (Townsend), .	120,433	—	—	292	10	34,358
American Woolen (Maynard),	555,660	—	—	937	115	132,625
Amesbury,	736,127	—	—	1,737	56	218,753
Amherst,	1,410,539	—	—	3,508	22	358,906
Athol,	1,466,610	—	—	2,292	81	443,050
Attleborough,	1,157,616	—	—	1,650	92	268,730
Ayer,	203,953	—	—	454	35	52,289
Beverly,	2,167,090	46,790	89,306	4,241	—	503,760
Blackstone,	275,961	—	—	499	17	75,200
Block Plant (Boston), . .	45,053	—	—	—	—	—
Buzzards Bay (Falmouth), .	981,410	—	—	1,987	56	216,036
Cambridge,	4,155,133	51,831	264,761	3,533	404	313,984
Cape (Provincetown), . .	213,208	—	—	308	2	35,891
Central Mass.,	3,507,045	—	—	6,311	255	782,165
Charlemont,	20,040	—	—	41	—	10,810
Charlestown,	293,572	9,845	77,141	512	66	37,670
Chester,	52,640	—	—	62	5	15,000
Citizens' (Nantucket), . .	222,111	—	—	752	—	75,200
Clinton,	1,132,284	—	—	2,048	312	260,086
Cushing & Whitaker (Shirley),	167,060	—	—	205	—	31,680
Deerfield River (Conway), .	127,040	—	—	131	149	20,535
Easthampton,	921,189	—	—	1,219	133	148,520
Edison (Boston),	47,914,138	1,965,800	11,934,682	39,032	4,431	6,237,415
Edison (Brockton),	4,428,102	203,542	137,910	7,603	690	1,309,080
Fall River,	4,040,576	104,077	988,376	5,071	291	664,400
Fitchburg,	1,675,554	36,569	378,642	2,683	342	293,452
Franklin (Turners Falls), .	565,482	—	¹ 1,325	844	350	89,812
Gardner,	1,456,324	—	—	1,546	² 1064	200,980
Gloucester,	1,553,350	29,965	143,150	4,338	315	88,000
Great Barrington,	1,195,726	—	—	1,276	406	237,939
Greenfield,	2,667,585	—	—	4,611	359	649,373
Harvard,	342,315	—	—	503	117	70,967
Haverhill,	2,200,405	27,299	210,900	1,154	231	406,546
Huntington,	26,245	245	245	92	4	8,457
Lawrence,	4,437,274	49,303	120,329	6,880	240	749,198
Lee,	560,823	—	—	1,038	69	134,302
Lenox,	74,719	74,559	74,719	—	—	—
Leominster,	1,121,745	—	—	1,774	201	255,813
Loveland, W. O. (Ashby), .	60,610	—	—	176	—	58,080

¹ Pick proof armored cable.² Also four 50-foot towers.

TABLE 4. — *Line Statistics* — Concluded.

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Street with Overhead Wires (Feet).
Lowell,	4,226,582	36,457	301,244	4,328	119	920,997
Ludlow Mfg. Co.,	227,828	—	—	232	275	46,722
Lynn,	6,562,697	163,361	1,056,888	11,272	319	1,219,680
Malden,	6,464,050	61,389	409,368	9,365	33	1,264,282
Manchester,	99,814	77,683	93,664	30	65	3,450
Marion,	913,911	2,513	5,671	1,160	—	227,920
Marlborough,	2,681,697	—	—	4,384	443	647,967
Middleton,	39,350	—	—	106	4	13,250
Milford,	464,504	—	—	627	33	91,520
Mill River (Williamsburg),	191,811	—	—	291	26	38,500
Montague,	53,701	—	—	120	18	18,767
Nashua River (East Pepperell),	55,510	—	—	—	36	30,000
New Bedford,	2,236,136	44,062	267,310	3,935	520	498,960
Newburyport,	397,040	—	—	927	37	206,170
Niles Estate (Boston),	3,088	—	—	—	—	—
North Adams,	1,013,109	200	200	1,141	396	162,432
Northampton,	1,344,662	—	—	2,199	275	223,100
North Brookfield,	180,832	—	—	440	6	24,205
North Dana,	6,840	—	—	161	—	1
Norton,	109,410	—	—	256	16	40,100
Pittsfield,	2,603,158	5,153	29,149	4,274	891	543,000
Plymouth,	1,079,815	—	—	1,815	77	300,759
Quincy,	2,150,000	—	—	3,436	270	509,000
Randolph,	484,694	—	—	979	24	151,400
Salem,	1,636,497	24,067	—	2,793	353	288,800
Seekonk,	146,600	—	—	379	—	41,690
South Hadley Falls,	288,339	—	—	678	18	66,466
Spencer,	176,935	—	—	591	12	69,910
Stockbridge,	542,753	38,165	63,364	560	644	80,370
Suburban,	2,567,177	16,489	65,947	2,471	684	382,964
Sunderland,	111,535	—	—	273	33	36,960
Tyngsboro,	104,545	—	—	288	—	34,475
Union (Franklin),	2,034,381	—	—	3,359	387	350,000
United (Springfield),	4,892,770	529,521	2,643,441	3,825	502	374,622
Vineyard (Oak Bluffs),	507,093	—	—	1,233	260	129,638
Ware,	525,216	—	—	914	172	75,844
Webster,	2,593,338	—	—	4,344	174	441,390
Westborough,	409,721	—	—	841	34	92,665
Weymouth,	1,540,924	—	—	2,138	176	412,972
Williamstown,	249,610	—	—	379	90	50,015
Winchendon,	382,839	1,759	4,062	722	118	102,942
Worcester,	6,428,621	405,489	4,182,617	7,420	2,729	534,396
Worcester Suburban,	3,599,002	—	—	5,603	806	624,938

1 Not given.

TABLE 5. — *Connected Load Statistics.*

The following table shows the connected load for all customers, except in the supply to other companies or municipal plants, June 30, 1913: —

COMPANY.	Number of Municipal Arcs.	Number of Commercial Arcs.	Number of Municipal Incandescents.	Number of Commercial Incandescents.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Abington and Rockland,	—	—	1,084	43,203 ¹	2,450.43	235	1,008.59	3,459.02
Adams,	87	—	119	7,941	396.98	43	105.89	502.87
Adams, U. S. (Townsend),	—	—	70	1,502	81.23	—	—	81.23
American Woolen (Maynard),	3	—	340	11,244	582.76	30	20.56	603.32
Amesbury,	34	14	21	13,688	622.69	88	538.85	1,161.54
Amherst,	32	—	593	12,738	645.41	41	159.66	805.07
Athol,	—	—	650	17,759	834.06	210	1,830.79	2,664.85
Attleborough,	60	111	694	38,868	2,064.72	303	1,729.04	3,793.76
Ayer,	6	6	159	5,814	282.35	15	44.39	326.74
Beverly,	411	45	360	53,296	2,363.41	81	307.35	2,670.76
Blackstone,	30	—	69	2,300	137.05	1	5.00	142.05
Block Plant (Boston),	—	10	—	3,320	160.90	29	81.00	241.90
Buzzards Bay (Falmouth),	—	—	582	10,220	430.20	3	4.00	434.20
Cambridge,	54	33	1,900	115,905	5,830.67	1,122	6,190.90 ²	12,021.57
Cape (Provincetown),	—	—	134	2,100	109.70	7	7.00	116.70
Central Mass.,	—	—	1,096	28,058	1,441.60	31	1,769.93	3,211.53
Charlemont,	—	—	38	645	33.35	—	—	33.35
Charlestown,	287	6	1	— ³	—	1,636	1,646.50	—
Chester,	—	—	43	720	30.68	1	2.00	32.68
Citizens' (Nantucket),	—	—	124	2,990	157.56	—	—	157.56
Clinton,	30	10	845	10,407	523.17	40	119.58	642.75
Cushing & Whitaker (Shirley),	—	—	73	2,160	100.24	—	—	100.24
Deerfield River (Conway),	—	—	43	1,380	73.30	—	—	73.30

TABLE 5. — *Connected Load Statistics* — Concluded.

COMPANY.	Number of Municipal Ares.	Number of Commercial Ares.	Number of Municipal Incandescent.	Number of Commercial Incandescent.	Number of Commercial Incandescent.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Nashua River (East Pepperell),	—	—	187	—	74,400	—	—	1,835.16	6,027.50
New Bedford,	509	452	535	—	10,000	4,192.34	560	387.00	936.27
Newburyport,	175	9	42	—	1,417	549.27	80	7.50	79.88
Niles Estate (Boston),	—	9	—	—	27,127	72.38	5	1,341.31	2,714.52
North Adams,	231	5	60	—	32,406	1,373.21	283	696.67	2,310.07
Northampton,	106	30	498	—	1,695	1,013.40	515	120.00	206.35
North Brookfield,	—	—	32	—	870	86.35	17	—	38.98
North Dana,	—	—	42	—	1,130	38.98	—	5.63	55.43
Norton,	—	—	—	—	—	49.80	8	—	—
Pittsfield,	152	91	1,243	—	60,834	3,184.00	502	2,941.00	6,125.60
Plymouth,	—	3	435	—	27,875	1,416.66	814	814.00	2,230.66
Quincy,	—	6	977	—	59,937	3,003.38	131	1,168.98	4,172.36
Randolph,	22	—	276	—	6,339	337.40	28	203.00	540.40
Salem,	261	203	812	—	72,881	3,827.14	616	4,176.84	8,003.98
Seekonk,	—	—	—	—	1,014	50.20	10	28.20	78.40
South Hadley Falls,	—	—	265	—	5,423	283.19	42	47.00	330.19
Spencer,	24	7	191	—	1,473	89.74	—	—	89.74
Stockbridge,	—	—	171	—	5,123	258.50	21	73.00	331.50
Suburban (Revere),	194	194	759	—	76,729	4,019.93	127	567.25	4,587.18
Sunderland,	—	—	21	—	—	—	—	—	—
Tyngsboro,	—	—	60	—	810	41.57	—	—	41.57
Union (Franklin),	—	—	628	—	19,217	940.29	126	1,000.00	1,940.29
United (Springfield),	1,387	189	950	—	210,384	11,109.00	1,544	9,322.00	20,431.00

Vineyard (Oak Bluffs),	316	4,601	206.32	4	104.00	310.32
Ware,	377	3,680	208.48	6	45.50	253.98
Webster,	1,609	21,741	1,185.35	252	1,272.60	2,457.95
Westborough,	—	—	— ³	—	—	—
Weymouth,	477	— ¹	1,030.06	— ¹	1,025.00	2,055.06
Williamstown,	75	5,790	284.88	17	30.28	315.16
Winchendon,	188	6,930	355.00	56	257.60	612.60
Worcester,	1,985	201,486	10,100.20	1,676	9,052.50	19,152.70
Worcester Suburban,	1,553	27,123	1,516.11	1,957	1,767.85	3,283.96

² Plant leased.¹ Unknown.

TABLE 6. — *Fuel Statistics.*

The following table shows the quantities of coal (in long tons) and other materials used by the several companies during the year of the returns:—

COMPANY.	Coal used (Tons).	Screen- ings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons and Electrodes used.
Abington and Rockland, . . .	1 —	—	—	—	—
Adams,	1 —	—	—	—	1,312
Adams, U. S. (Townsend), . . .	—	—	2 83½	—	—
American Woolen (Maynard), . .	3 —	—	—	—	—
Amesbury,	1,531	521	—	—	970
Amherst,	1 —	—	—	—	1,819
Athol,	4 1,167 ⁷ / ₁₀	—	—	—	—
Attleborough,	5,342	—	—	—	3,053
Ayer,	266	—	—	—	343
Beverly,	4,351	—	—	986	15,000
Blackstone,	1 —	—	—	—	250
Block Plant (Boston),	2,804	—	—	—	228
Buzzards Bay (Falmouth), . . .	5 954	—	—	—	—
Cambridge,	15,124	—	—	—	15,339
Cape (Provincetown),	6 —	—	—	—	—
Central Mass.,	6,029	—	—	—	—
Charlemont,	7 —	—	—	—	—
Charlestown,	1 —	—	—	—	8 —
Chester,	9 —	—	—	—	—
Citizens' (Nantucket),	469	—	—	—	1,165
Clinton,	1,247	—	—	—	2,277
Cushing & Whitaker (Shirley), .	10 60	—	—	—	—
Deerfield River (Conway), . . .	1 —	—	—	—	—
Easthampton,	3,386½	—	—	12½	100
Edison (Boston),	167,097	—	—	—	409,936
Edison (Brockton),	15,226½	—	—	—	36,377
Fall River,	14,035	—	—	—	23,420
Fitchburg,	9,283½	—	—	1,185½	12,406
Franklin (Turners Falls), . . .	1 —	—	—	—	950
Gardner,	11 —	—	—	—	—
Gloucester,	2,948	100	—	—	5,300
Great Barrington,	24½	—	—	—	—
Greenfield,	1,980½	—	—	—	1,295
Harvard,	1 —	—	—	—	—
Haverhill,	8,810½	—	—	—	25,175
Huntington,	12 —	—	—	—	40
Lawrence,	3,392	—	—	13 7½	40,907
Lee,	738½	—	—	—	—
Lenox,	1 —	—	—	—	—
Leominster,	3,042	—	—	—	148
Loveland, W. O. (Ashby), . . .	14 —	—	—	—	—

¹ Current bought.² Also 286 cords sawdust and shavings.³ Steam supplied from mill boilers.⁴ Also waste wood, sawdust and shavings valued at \$954.80.⁵ Also 1,380 gallons gasoline.⁶ 29,770 gallons fuel oil.⁷ Water-power only.⁸ Unknown.⁹ 2,811 gallons gasoline.¹⁰ Also waste wood.¹¹ 4,950 gallons fuel oil.¹² Water power leased.¹³ Also 233½ tons coke dust.¹⁴ 996 gallons gasoline.

TABLE 6. — *Fuel Statistics* — Concluded.

COMPANY.	Coal used (Tons).	Screen- ings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons and Electrodes used.
Lowell,	16,299	—	—	—	43,464
Ludlow Mfg. Co.,	1—	—	—	—	—
Lynn,	15,670	—	—	184	34,209
Malden,	11,231 ³ ₅	—	—	—	22,393
Manchester,	1—	—	—	—	—
Marion,	1—	—	—	—	—
Marlborough,	238 ³ ₄	61 ¹ ₄	—	—	—
Middleton,	1—	—	—	—	—
Milford,	1—	—	—	—	1,011
Mill River (Williamsburg),	1—	—	—	—	—
Montague,	2—	—	—	—	—
Nashua River (East Pepperell),	3—	—	—	—	—
New Bedford,	8,110 ³ ₅	—	—	255	29,148
Newburyport,	2,560 ³ ₅	—	—	120	11,000
Niles Estate (Boston),	892	—	—	—	—
North Adams,	8,166	—	—	195	506
Northampton,	3,697	—	—	—	3,683
North Brookfield,	1—	—	—	—	—
North Dana,	4—	—	—	—	—
Norton,	5—	—	—	—	—
Pittsfield,	⁶ 10,943	—	—	—	8,754
Plymouth,	2,893	—	—	—	500
Quincy,	3,450	1,046	—	—	805
Randolph,	368	26 ¹ ₂	—	—	—
Salem,	9,409	—	—	—	18,834
Seekonk,	1—	—	—	—	—
South Hadley Falls,	5—	—	—	—	—
Spencer,	279	—	—	—	534
Stockbridge,	1—	—	—	—	—
Suburban (Revere),	3,424	205	—	—	11,558
Sunderland,	1—	—	—	—	—
Tyngsboro,	4—	—	—	—	—
Union (Franklin),	1—	—	—	—	—
United (Springfield),	25,217	—	—	—	61,773
Vineyard (Oak Bluffs),	862	—	—	—	—
Ware,	610	—	—	—	—
Webster,	4,600	—	—	—	3,824
Weymouth,	5,337	223	—	—	382
Williamstown,	1—	—	—	—	524
Winchendon,	4—	—	—	—	478
Worcester,	23,276	—	—	—	47,822
Worcester Suburban,	5,501	—	—	—	—

¹ Current bought.² 425 gallons gasoline, also water-power.³ Steam supplied from mill boilers.⁴ Water-power only.⁵ Power leased.⁶ Also 1,860 gallons fuel oil.

TABLE 7. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1913:—

COMPANY.	Total K. W. H. gen- erated and bought.	K. W. H. for Street Lights.	K. W. H. sold to Com- mercial Lighting Cus- tomers.	K. W. H. sold to Power Cus- tomers.	K. W. H. sold to Street Rail- ways.	K. W. H. sold to Other Com- panies.
Abington and Rockland, . . .	3,062,100	176,245	531,761	1,684,619	—	—
Adams,	495,205	156,455	173,748	38,164	—	—
Adams, U. S. (Townsend), . . .	1—	—	536,005	—	—	—
American Woolen (Maynard), . .	210,610	48,910	115,877	2,400	—	—
Amesbury,	1,206,165	100,240	148,411	691,632	—	—
Amherst,	687,600	102,572	233,305	90,829	—	16,650
Athol,	2,865,673	168,641	324,779	224,707	1,697,040	—
Attleborough,	3,318,863	185,260	539,075	1,817,366	—	—
Ayer,	163,449	19,675	52,223	7,326	—	51,385
Beverly,	2,258,356	813,347	708,770	176,925	—	244,500
Blackstone,	101,707	51,000	23,684	—	—	—
Block Plant (Boston),	580,409	—	281,540	53,625	—	—
Buzzards Bay (Falmouth), . . .	217,417	36,609	67,347	—	—	88,800
Cambridge,	12,355,922	1,370,584	2,664,878	6,176,578	—	292,400
Cape (Provincetown),	1—	1—	—	—	—	—
Central Mass.,	3,663,099	225,221	307,467	33,325	2,724,761	262,131
Charlemont,	19,000	7,668	10,322	—	—	—
Charlestown,	1,932,126	664,726	427,465	384,256	—	—
Chester,	1—	1—	13,440	—	—	—
Citizens' (Nantucket),	75,405	25,500	38,905	—	—	—
Clinton,	680,094	200,800	198,042	33,137	—	113,500
Cushing & Whitaker (Shirley), .	2 16,000	6,059	6,826	—	—	—
Deerfield River (Conway), . . .	3 98,733	1—	98,733	—	—	—
Easthampton,	9,631,591	109,815	94,589	8,617,936	—	29,800
Edison (Boston),	171,783,312	17,739,443	67,063,489	25,471,221	8,318,756	4,247,904
Edison (Brockton),	12,071,740	871,548	2,051,064	3,370,390	—	3,062,100
Fall River,	11,970,677	1,407,111	2,056,974	5,566,274	—	201,458
Fitchburg,	6,746,400	855,700	762,519	4,033,127	—	5,000
Franklin (Turners Falls), . . .	456,640	100,745	148,495	54,862	—	31,850
Gardner,	2,958,750	161,097	442,395	1,551,904	—	186,603
Gloucester,	1,512,425	269,900	531,304	294,265	—	—
Great Barrington,	778,070	55,850	215,419	237,907	—	—
Greenfield,	8,186,830	301,663	692,202	2,178,889	3,125,840	129,300
Harvard,	4 7,461	3,402	2,762	201	—	—
Haverhill,	6,406,990	251,663	1,346,699	3,276,328	—	113,390
Huntington,	1—	1—	9,670	—	—	—
Lawrence,	5,944,317	1,342,589	1,705,227	1,291,356	—	—
Lee,	473,560	19,450	237,260	118,435	—	—
Lenox,	93,114	—	93,114	—	—	—
Leominster,	1,844,185	172,836	259,040	953,857	—	233,039
Loveland, W. O. (Ashby), . . .	1—	—	5,789	—	—	—
Lowell,	12,346,615	1,622,842	2,514,989	4,491,126	663,400	—
Ludlow Mfg. Co.,	263,993	65,819	123,753	21,556	—	1,914
Lynn,	11,784,440	1,423,700	3,608,180	4,024,802	—	—
Malden,	8,718,164	1,543,040	1,859,885	1,852,563	—	1,245,737
Manchester,	244,500	—	160,231	10,600	—	—
Marion,	308,204	22,362	62,622	120,724	—	—
Marlborough,	2,472,855	250,950	525,360	932,764	—	116,730
Middleton,	6,270	208	3,616	392	—	—
Milford,	422,301	91,257	177,991	49,000	—	—
Mill River (Williamsburg), . . .	143,330	9,449	24,598	87,957	—	—
Montague,	1—	1—	9,612	—	—	—

¹ No record.² For five months only.³ Estimated.⁴ For seven months only.

TABLE 7. — *Electric Current generated and sold* — Concluded.

COMPANY.	Total K. W. H. gen- erated and bought.	K. W. H. for Street Lights.	K. W. H. sold to Com- mercial Lighting Cus- tomers.	K. W. H. sold to Power Cus- tomers.	K. W. H. sold to Street Rail- ways.	K. W. H. sold to Other Com- panies.
Nashua River (E. Pepperell), .	47,959	10,595	27,771	—	—	—
New Bedford,	4,588,150	829,160	1,785,970	1,006,293	—	—
Newburyport,	1,256,530	309,480	207,356	543,526	—	—
Niles Estate (Boston), . . .	132,648	—	115,397	5,539	—	—
North Adams,	5,193,450	338,682	841,804	2,316,576	—	869,351
Northampton,	2,025,090	237,614	644,396	638,348	—	143,330
North Brookfield,	71,509	4,665	4,326	51,582	—	—
North Dana,	1 —	—	1 —	—	—	—
Norton,	17,500	—	10,900	2,500	—	—
Pittsfield,	4,811,050	594,254	1,397,002	1,897,004	—	—
Plymouth,	1,549,220	119,150	420,144	577,812	—	—
Quincy,	2,475,902	499,053	662,904	827,940	—	—
Randolph,	469,910	48,760	192,570	82,191	—	—
Salem,	7,253,550	783,802	1,236,592	3,496,039	253,258	200
Seekonk,	9,420	—	8,455	965	—	—
South Hadley Falls,	1 —	—	—	—	—	—
Spencer,	55,191	35,991	12,944	—	—	—
Stockbridge,	453,304	17,933	55,010	29,710	—	311,480
Suburban (Revere),	3,224,472	539,440	1,271,338	372,981	—	103,500
Sunderland,	16,650	4,596	5,932	108	—	—
Tyngsboro,	1 —	6,223	5,882	—	—	—
Union (Franklin),	2,056,266	98,198	195,221	708,051	—	506,326
United (Springfield),	25,378,190	3,849,082	6,097,210	8,107,804	1,269,840	—
Vineyard (Oak Bluffs), . . .	214,252	33,000	160,829	—	17,223	—
Ware,	374,259	121,128	148,650	13,874	—	8,908
Webster,	3,534,940	350,720	406,087	1,643,553	—	—
Weymouth,	2,412,064	81,140	429,249	443,836	—	1,003,172
Williamstown,	368,219	51,584	186,327	17,234	—	—
Winchendon,	565,712	53,071	115,157	113,729	90,403	20,815
Worcester,	22,189,900	2,035,950	4,681,886	9,923,461	—	834,841
Worcester Suburban,	4,871,686	151,425	322,457	1,982,219	918,500	314,525

¹ No record.

TABLE 8. — *Amount of Electric Current sold to Other Companies and Municipalities for Years ending June 30, 1912 and 1913.*

SELLING COMPANY.	Buying Company.	Number of K. W. H. 1912.	Number of K. W. H. 1913.	Amount re- ceived, 1913.
Amherst,	Sunderland,	41,664	16,650	\$666.00
Amherst Power,	Amherst,	536,500	687,600	10,601.00
Ayer,	Easthampton,	2,585,600	7,694,400	39,068.35
	Harvard,	—	585	35.10
	Town of Groton,	35,970	50,800	2,604.80
Berkshire,	Pittsfield,	114,400	133,760	1,738.88
Beverly,	Manchester,	240,800	244,500	11,002.50
	Attleborough,	—	1,263	75.78
Blackstone Valley,	Blackstone,	—	52,694	3,157.40
	Union (Franklin),	—	2,039,797	33,084.50
Brockton & Plymouth Street Railway,	Plymouth,	1,220	—	—
Buzzards Bay,	Marion,	—	88,800	2,397.60
Cambridge,	Town of Belmont,	307,704	363,973	13,103.02
Central Mass.,	North Brookfield,	—	71,509	1,910.21
	Ware,	—	190,622	6,671.77
	Ayer,	—	98,349	3,933.96
Clinton,	Harvard,	—	6,876	412.56
	Leominster,	—	8,275	289.62
	Athol,	—	1,280,923	14,146.39
	Fitchburg,	1,090,400	180,600	903.00
	Gardner,	2,156,446	2,958,750	35,835.91
	Marlborough,	2,251,450	2,469,115	27,809.09
	Winchendon,	—	178,642	2,679.63
Connecticut River,	Worcester,	—	2,458,568	12,292.84
	Worcester Suburban,	—	1,487,904	12,034.97
	Town of Boylston,	—	5,460	136.50
	Town of Holden,	10,912	49,711	1,242.78
	Town of Princeton,	—	8,080	202.00
	Town of Sterling,	17,672	34,656	866.40
	Town of West Boylston,	44,369	68,761	1,719.13
Conway Street Railway,	Deerfield River,	99,016	98,733	1,399.92
Dalton Power,	Pittsfield,	129,600	—	—
Danvers, town of,	Middleton,	3,821	6,270	376.20
Easthampton,	Amherst Power,	53,150	29,800	745.00
	Cambridge,	8,035	8,116	435.99
	Charlestown,	1,804,793	1,927,957	29,053.33
Edison (Boston),	Hyde Park,	157,777	48,068	1,144.43
	Union (Franklin),	644	620	11.78
	Weston,	120,868	91,547	2,592.18
	Town of Norwood,	1,136,000	1,597,600	29,238.20
Edison (Brockton),	Town of Wellesley,	521,140	573,970	15,446.10
	Abington and Rockland,	2,183,500	3,062,100	43,608.90
Fall River,	Tiverton,	161,268	201,458	4,029.16
Fitchburg,	Connecticut River,	577,000	5,000	50.00
Franklin (Turners Falls),	Millers Falls Water Supply Dis- trict,	60,970	31,850	1,002.60
Gardner,	Town of Ashburnham,	56,160	84,724	2,617.32
	Town of Princeton,	—	6,810	176.60
Great Barrington,	Town of Templeton,	82,851	95,069	2,376.70
	Stockbridge,	101,780	—	—
Greenfield,	Shelburne Falls,	26,618	—	—
	Turners Falls,	32,200	129,300	3,232.50
Haverhill,	Plaistow,	3,500	12,370	618.50
	Town of Georgetown,	—	18,090	904.50
Haverhill & Southern New Hampshire Street Railway, Hull, town of,	Town of Groveland,	80,462	82,930	2,902.55
	Amesbury,	29,241	—	—
	Cohasset,	—	600	24.00
Ipswich, town of,	Town of Rowley,	27,130	31,250	1,875.00
Leominster,	Clinton,	—	233,039	5,825.97
Lowell,	Town of Littleton,	—	23,510	1,463.33

TABLE 8. — *Amount of Electric Current sold to Other Companies, etc.*
— Concluded.

SELLING COMPANY.	Buying Company.	Number of K. W. H. 1912.	Number of K. W. H. 1913.	Amount re- ceived, 1913.
Ludlow Mfg. Associates,	Ludlow Mfg. Co.,	115,004	263,119	\$8,595.77
Ludlow Mfg. Co.,	Central Mass.,	-	1,914	95.70
Malden,	Edison (Boston),	441	465	62.00
Mansfield, town of,	Suburban (Revere),	261,772	1,245,272	13,599.72
Marlborough,	Foxborough,	9,249	-	-
Mass. Northeastern Street	Union (Franklin),	-	15,850	1,172.90
Railway,	Connecticut River,	8,820	1,650	46.35
Milford & Uxbridge Street	Town of Shrewsbury,	87,770	115,080	5,754.00
Railway,	Amesbury,	-	21,505	752.69
Monument Mills,	Milford,	385,634	422,301	14,320.29
	Great Barrington,	20,851	-	-
	Stockbridge,	-	453,304	7,968.35
Narragansett,	Seekonk,	1,349	9,420	822.58
New Bedford & Onset Street	Marion,	209,893	219,405	7,679.14
Railway,	Adams,	455,196	495,205	7,428.05
North Adams,	Stamford,	7,175	5,957	148.89
Northampton,	Williamstown,	339,770	368,219	5,523.26
	Mill River (Williamsburg),	160,910	143,330	2,149.95
Pawtucket,	Attleborough,	319	-	-
Reading, town of,	Town of Wakefield,	148,849	138,050	3,254.16
Salem,	Town of Peabody,	1,400	200	4.00
Shelburne Falls,	Colrain,	4,484	-	-
Stockbridge,	Lee,	-	193,380	2,997.43
Suburban (Revere),	Westinghouse,	-	118,100	1,830.41
Sunderland,	Malden,	-	103,500	1,035.00
	J. B. Bridges & Co. (South	-	-	-
	Deerfield),	10,000	-	-
	Greenfield,	12,435	-	-
Turners Falls,	Franklin,	346,580	456,640	9,246.97
	Greenfield,	2,389,040	2,652,200	13,312.25
Union (Franklin),	Blackstone,	-	49,013	2,940.81
	Foxborough,	69,772	-	-
	Town of North Attleborough,	-	457,190	8,664.59
Wanoosnoc,	Fitchburg,	17,150	-	-
Ware,	Central Mass.,	-	8,908	262.95
Westinghouse,	Lenox,	95,427	93,114	9,311.40
Weymouth,	Randolph & Holbrook,	119,800	452,227	14,403.45
	Town of Hingham,	342,264	372,055	3,677.80
Whitin Machine Works,	Town of Hull,	124,395	183,890	14,422.54
Winchendon,	Worcester Suburban,	970	-	-
	New Hampshire Water Power	-	-	-
	& Electric Light Co.,	-	20,815	832.61
Woonsocket Electric,	Blackstone,	3,699,600	-	-
Worcester,	Union (Franklin),	694,565	-	-
	Connecticut River,	-	834,030	8,340.30
Worcester Suburban,	Worcester Suburban,	303	811	90.24
	Connecticut River,	-	314,525	3,145.25

TABLE 9. — *Statistics of Lights and Customers.*

The following table shows the number of commercial lights installed, and the number of customers for each kind, on June 30 last: —

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL ARCS.			Number of Commercial Incandescent Lamps in 50 Watt Units.	Number of Commercial Incandescent Lamps in 40 Watt Units.	Number of Nernst Lamps.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
						Number.	RATING.							
							Ampères.	Watts.						
Abington and Rockland, . . .	—	1,822	—	25	121	—	—	—	42,702 ¹	—	—	—	—	87
Adams, . . .	—	507	—	—	21	—	—	—	4,642	3,299	—	—	—	—
Adams, U. S. (Townsend), . .	—	90	—	1	—	—	—	—	1,502	—	—	—	—	15
American Woolen (Maynard), .	—	538	—	—	30	—	—	—	7,211	4,033	—	—	—	—
Amesbury, . . .	—	462	3	8	33	2	4	280	3,329	10,359	—	—	—	48
Amherst, . . .	—	901	—	3	38	3	6	420	9,556	3,182	—	—	—	32
Athol, . . .	—	1,094	—	21	66	9	7.5	550	8,665	9,091	—	—	—	—
Attleborough, . . .	—	1,379	18	4	116	41	4	350	38,868 ¹	—	—	—	—	171
Ayer, . . .	—	244	2	8	3	70	6	500	3,827	1,987	—	—	—	12
Beverly, . . .	1	1,493	2	12	63	6	6	425	—	53,287	—	—	—	456
Blackstone, . . .	—	96	—	—	1	32	4	300	2,200	100	—	—	—	30
Block Plant (Boston), . . .	—	114	7	7	12	10	5	550	2,260	1,060	—	—	—	10
Buzzards Bay (Falmouth), . .	—	405	—	—	17	—	—	—	336	9,884	—	—	—	—
Cambridge, . . .	—	2,745	6	93	245	22	6	450	91,031	24,874	—	—	—	89
Cape (Provincetown), . . .	—	260	—	—	3	7	7.5	530	2,000	3,000	—	—	—	—
Central Mass., . . .	—	1,333	1	—	10	4	12	500	27,084	974	—	—	—	—
Charlemon't, . . .	—	38	—	—	—	—	—	—	550	95	—	—	—	—

Charlestown,	2	260	1	41	126	{	5	-	6.7	500	-	-	-	293
Chester,	-	53	-	-	1	{	1	-	-	500	-	-	-	-
Citizens' (Nantucket),	-	267	-	-	-	{	-	-	-	-	-	-	-	30
Clinton,	-	476	4	25	6	{	6	-	6	425	-	-	-	10
Cushing & Whitaker (Shirley),	-	65	-	-	-	{	4	-	6	660	-	-	-	-
Deerfield River (Conway),	-	71	-	-	-	{	-	-	-	-	-	-	-	-
Easthampton,	-	486	-	8	29	{	7	-	6.6	750	-	-	-	7
Edison (Boston),	42	43,472	468	1,392	7,073	{	57	- ²	-	-	-	-	-	11,749
Edison (Brockton),	12	3,120	32	143	240	{	152	4	4	450	-	-	-	573
Fall River,	-	3,609	32	17	155	{	66	5	5	570	-	-	-	-
Fitchburg,	-	1,518	9	41	71	{	70	3 ¹	-	375	-	-	-	-
Franklin (Turners Falls),	-	509	-	7	24	{	33	4	-	375	-	-	-	-
Gardner,	-	1,544	-	2	100	{	157	5	-	690	-	-	-	1,222
Gloucester,	2	1,864	10	54	109	{	44	6	-	1,150	-	-	-	-
Great Barrington,	-	537	1	8	84	{	57	6	10	450	-	-	-	376
Greenfield,	-	2,523	3	17	181	{	20	-	-	300	-	-	-	16
Harvard,	-	40	-	3	3	{	22	4	-	450	-	-	-	-
Haverhill,	2	2,445	23	67	137	{	15	6	6	500	-	-	-	159
Huntington,	-	65	-	-	-	{	2	7.5	-	660	-	-	-	9
						{	21	-	-	450	-	-	-	106
						{	231	4	-	310	-	-	-	-
						{	1	6	-	450	-	-	-	-
						{	2	7.5	-	560	-	-	-	497
						{	2	10	-	500	-	-	-	-
						{	-	-	-	-	-	-	-	1

¹ Includes also 40 watt tungsten lamps.

² No record.

TABLE 9. — Statistics of Lights and Customers — Continued.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL ARCS.			Number of Commercial Incandescent Carbon Lamps in 50 Watt Units.	Number of Commercial Incandescent Tungsten Lamps in 40 Watt Units.	Number of Nernst Lamps.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
						Number.	RATING.							
							Amperes.	Watts.						
Lawrence,	1	1,870	3	215	272	2 102 3 27 18	4 5 6 7.5 —	310 600 480 600 800	50,525	17,161	—	—	35	839
Lee,	—	386	—	—	8	—	—	—	500	13,000	—	—	—	—
Lenox,	—	160	—	—	4	—	—	—	16,266	4,260	—	—	—	9
Leominster,	1	849	3	81	51	9	6	425	100	100	—	—	—	—
Loveland, W. O. (Ashby),	—	25	—	—	—	10	4	300	79,880	22,621	14	—	—	967
Lowell,	2	2,717	15	122	311	2 30 186	7 5 6	525 550 450	5,400	—	—	—	—	—
Ludlow Mfg. Co.,	—	351	—	—	6	2 2 1	7.5 — 8	525 525 400	188,582	44	—	—	—	1,084
Lynn,	—	8,176	70	144	321	7 324 91	4 6 7.5	300 450 562	110,972	16,299	—	—	—	606
Malden,	3	5,839	23	49	268	30 95 2	30 6 6.6	3,000 450 500						
						10 16 6 12 8	6.6 10 12 30	430 500 750 3,000						

Manchester,	401	1	2	16	1	5	500	16,154 ¹	—	—	—	1
Marion, . . .	337	—	20	4	2	10	2,000	2,015	—	—	—	2
Marlborough, . . .	1,575	6	9	130	6	10	475	51,107	2,875	—	—	8
Middleton, . . .	18	—	—	1	—	—	550	— ²	2,232	—	—	—
Milford, . . .	466	4	11	41	13	6.6	425	7,032	3,612	— ²	—	—
Mill River (Williamsburg), . . .	115	1	3	11	1	30	3,300	2,881	203	—	—	30
Montague, . . .	52	—	—	3	—	—	—	1,175	214	—	—	1
Nashua River (E. Pepperell), . . .	128	—	—	—	225	5	550	— ²	— ²	—	—	—
New Bedford, . . .	2,710	99	156	142	1	6	480	74,398	—	2	—	961
Newburyport, . . .	438	2	10	50	167	6	500	—	—	—	—	—
Niles Estate (Boston), . . .	52	—	—	3	35	10	500	—	—	—	—	184
North Adams, . . .	1,680	—	7	66	24	10	550	10,000	—	—	—	3
Northampton, . . .	1,135	—	19	78	5	3	330	1,097	320	4	2	—
North Brookfield, . . .	107	—	3	3	4	7	770	21,174	5,953	—	—	236
North Dana, . . .	31	—	—	—	3	4	310	—	—	—	—	—
Norton, . . .	54	—	2	6	2	6	425	21,250	11,156	—	—	136
Pittsfield, . . .	2,590	41	53	223	21	6	2,000	—	—	—	—	—
Plymouth, . . .	869	1	28	94	6	—	3,300	1,695	620	—	—	—
Quincy, . . .	3,030	—	47	61	—	—	—	250	670	—	—	—
Randolph, . . .	375	—	—	16	38	6	450	31,630	35,102	103	—	91
Salem, . . .	2,700	50	48	450	53	12	600	27,875	—	—	—	3
Seekonk, . . .	50	—	1	1	1	2	450	50,750	9,000	—	—	6
South Hadley Falls, . . .	327	—	1	20	2	4	350	6,339	—	—	—	22
					4	6.6	350	62,856	9,894	131	—	404
					75	4	310	962	51	—	—	—
					117	6	450	4,677	746	—	—	—
					11	10	500	—	—	—	—	—
					—	—	—	—	—	—	—	—

² No record.¹ Includes also 40 watt tungsten lamps.

TABLE 9. — *Statistics of Lights and Customers — Concluded.*

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL ARCS.			Number of Commercial Incandescent Carbon Lamps in 50 Watt Units.	Number of Commercial Incandescent Tungsten Lamps in 40 Watt Units.	Number of Nernst Lamps.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
						Number.	RATING.							
							Amperes.	Watts.						
Spencer,	—	41	6	—	—	7	5	390	917	556	—	—	—	31
Stockbridge,	—	138	—	2	15	56	6	450	4,671	452	—	—	—	—
Suburban (Revere),	13	3,771	12	16	51	98	6	600	72,620	4,109	—	—	—	388
						31	6.6	430						
						7	7.5	750						
Sunderland,	—	38	—	—	8	—	—	—	665	145	—	—	—	—
Tyngsboro,	—	29	—	1	4	—	—	—	13,917	5,300	—	—	—	—
Union (Franklin),	—	809	—	12	84	—	—	—	195,384	15,000	—	—	—	1,576
United (Springfield),	—	6,709	—	100	337	189	—	500	800	3,801	—	—	—	—
Vineyard (Oak Bluffs),	—	404	—	—	3	—	—	—	2,840	840	—	—	—	9
Ware,	—	370	—	5	13	—	—	—	21,741	—	—	—	—	29
Webster,	—	1,376	1	60	72	10	6.6	475	20,000 ²	—	—	—	—	24
Weymouth,	—	1,003	—	2	37	3	—	550	3,867	1,923	—	—	—	35
Williamstown,	—	341	—	2	5	—	—	—	5,756	1,174	—	—	—	16
Winchendon,	—	229	—	5	9	—	—	—	135,382	66,104	—	—	—	1,256
Worcester,	—	7,516	—	158	362	186	6	600	25,453	1,670	—	—	—	3
Worcester Suburban,	—	1,650	1	63	21	34	6.6	525						
						3	4	400						

¹ No record.² Includes also 40 watt tungsten lamps.

APPENDIX F.—MUNICIPAL PLANT STATISTICS.

TABLE 1. — *Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named on June 30, 1913:—

MUNICIPALITY.	BOILERS.		ENGINES.		DYNAMOS.	
	No.	Total Rated H. P.	No.	Total Rated H. P.	No.	Total K. W. Capacity.
Ashburnham, ¹	—	—	—	—	—	—
Belmont, ¹	—	—	—	—	—	—
Boylston, ¹	—	—	—	—	—	—
Braintree,	3	375	3	625	3	515
Chicopee,	4	968	3	2,025	3	1,500
Concord,	3	270	3	925	3	608
Danvers,	4	550	5	1,285	6	1,061
Georgetown, ¹	—	—	—	—	—	—
Groton, ¹	—	—	—	—	—	—
Groveland, ¹	—	—	—	—	—	—
Hingham, ¹	—	—	—	—	—	—
Holden, ¹	—	—	—	—	—	—
Holyoke,	14	5,000	3	7,996 ²	5	6,700
Hudson,	3	330	3	685	3	450
Hull,	3	500	4	895	4	915
Ipswich,	3	282	3	660	3	380
Littleton, ¹	—	—	—	—	—	—
Mansfield,	—	—	4	680	4	500
Marblehead,	4	550	4	700	4	600
Merrimac,	—	—	2	272	2	195
Middleborough,	1	25	3	278 ³	2	350
North Attleborough,	3	750	4	852	4	610
Norwood, ¹	—	—	—	—	—	—
Peabody,	3	657	3	1,350	3	975
Princeton, ¹	—	—	—	—	—	—
Reading,	3	375	3	630	3	500
Rowley, ¹	—	—	—	—	—	—
Shrewsbury, ¹	—	—	—	—	—	—
Sterling, ¹	—	—	—	—	—	—
Taunton,	4	1,200	3	3,550	5 ⁴	2,380
Templeton, ¹	—	—	—	—	—	—
Wakefield, ¹	—	—	—	—	—	—
Wellesley, ¹	—	—	—	—	—	—
West Boylston, ¹	—	—	—	—	—	—
Westfield,	3	400	3	1,360	3	1,140

¹ No generating equipment; all current purchased.

² Also 4 water wheels 1,120 H. P.

³ Also 2 water wheels 157 H. P.

⁴ Also 2 power generators 162 K. W.

TABLE 2. — *Street Lines Equipment.*

The following data from the several returns are descriptive of the outside electric construction on June 30, 1913, in each of the municipalities: —

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).
Ashburnham,	184,930	473	12	79,137
Belmont,	586,338	1,292	100	147,717
Boylston,	154,125	368	13	40,460
Braintree,	713,050	1,637	46	155,000
Chicopee,	868,207	940	135	222,350
Concord,	1,096,321	1,852	8	252,130
Danvers,	852,459	1,264	92	240,750
Georgetown,	217,746	591	5	54,450
Groton,	273,840	724	4	114,390
Groveland,	285,730	405	11	86,510
Hingham,	1,009,696	1,212	9	198,052
Holden,	274,405	483	16	51,320
Holyoke,	1,473,596	2,424	315	233,304
Hudson,	681,847	979	47	142,850
Hull,	779,191	1,400	52	134,671
Ipswich,	474,906	1,022	22	123,416
Littleton,	206,360	516	2	51,600
Mansfield,	402,380	457	—	116,900
Marblehead,	752,239	1,115	153	175,135
Merrimac,	229,800	437	—	51,800
Middleborough,	448,220	132	12	174,635
North Attleborough,	832,006	1,427	84	145,600
Norwood,	800,936	1,670	25	195,155
Peabody,	1,171,780	1,063	215	207,820
Princeton,	274,560	752	—	79,200
Reading,	1,349,044	2,975	70	290,931
Rowley,	78,362	140	—	68,725
Shrewsbury,	520,000	1,400	50	140,000
Sterling,	151,501	432	—	67,580
Taunton,	1,348,338	2,029	38	518,621
Templeton,	342,691	823	21	88,532
Wakefield,	636,025	1,065	—	189,206
Wellesley,	918,000	1,877	39	208,450
West Boylston,	334,060	820	20	203,060
Westfield,	412,800	850	81	147,749

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the year ending June 30, 1913, as shown by the several returns: —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons and Electrodes used.
Ashburnham,	— ¹	—	—
Belmont,	— ¹	—	—
Boylston,	— ¹	—	—
Braintree,	537.0	802.0	—
Chicopee,	5,039.0	—	9,100
Concord,	2,384.5	—	—
Danvers,	2,980.5	100.3	—
Georgetown,	— ¹	—	—
Groton,	— ¹	—	—
Groveland,	— ¹	—	—
Hingham,	— ¹	—	—
Holden,	— ¹	—	—
Holyoke,	17,542.5 ²	—	25,300
Hudson,	1,149.0	—	390
Hull,	656.2	514.1	—
Ipswich,	1,183.0	—	—
Littleton,	— ¹	—	—
Mansfield,	— ³	—	—
Marblehead,	2,343.3	—	3,040
Merrimac,	730.0	222.0	—
Middleborough,	486.2 ²	—	763
North Attleborough,	696.8	—	—
Norwood,	— ¹	—	10
Peabody,	4,223.6	—	5,800
Princeton,	— ¹	—	—
Reading,	1,878.3	378.2	4,797
Rowley,	— ¹	—	—
Shrewsbury,	— ¹	—	—
Sterling,	— ¹	—	—
Taunton,	5,056.8	—	20,006
Templeton,	— ¹	—	—
Wakefield,	826.0 ⁴	—	—
Wellesley,	— ¹	—	—
West Boylston,	— ¹	—	—
Westfield,	3,330.3	—	10,000

¹ Current bought.³ 73,745 gallons fuel oil.² Also used water power.⁴ Also 487 tons coke.

TABLE 4. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the year ending June 30, 1913:—

MUNICIPALITY.	Total K. W. Hours generated and bought.	Sent out for Street Lights.	K. W. Hours sold to Commercial Customers.
Ashburnham,	78,588	12,315	60,909
Belmont,	363,973	76,919	186,160
Boylston,	5,460	1,296	964
Braintree,	441,820	124,830	225,950
Chicopee,	1,560,264	320,000	853,306
Concord,	738,370	180,530	384,934
Danvers,	1,865,500	349,700	968,238
Georgetown,	18,090	13,685	2,489
Groton,	50,800	21,436	15,959
Groveland,	82,930	38,149	22,597
Hingham,	376,761	94,080	199,263
Holden,	49,711	25,100	17,196
Holyoke,	13,712,910	973,500	11,132,455
Hudson,	561,957	73,097	344,529
Hull,	544,668	54,089	295,723
Ipswich,	400,437	146,273	135,909
Littleton,	23,510	9,248	6,308
Mansfield,	636,700	96,816	246,433
Marblehead,	865,668	301,343	344,260
Merrimac,	198,814	35,010	128,775
Middleborough,	385,097	38,896	219,615
Millers Falls,	31,844 ¹	5,495	13,900
North Attleborough,	582,670	95,260	343,801
Norwood,	1,597,600	115,361	1,075,428
Peabody,	2,436,980	313,710	1,418,162
Princeton,	8,080	4,123	1,622
Reading,	989,804	249,617	543,233
Rowley,	31,250	11,782	9,985
Shrewsbury,	114,880	28,610	46,788
Sterling,	34,656	6,364	16,275
Taunton,	3,278,500	637,050	1,761,332
Templeton,	95,069	26,989	43,806
Wakefield,	339,068	92,128	160,945
Wellesley,	573,970	125,960	327,501
West Boylston,	68,761	28,340	16,043
Westfield,	1,383,332	413,932	688,493

¹ For six months.

TABLE 5. — *Connected Load Statistics.*

The following table shows the connected load for all customers, June 30, 1913: —

MUNICIPALITY.	Number of Municipal Acres.	Number of Commercial Acres.	Number of Municipal Incandescent.	Number of Commercial Incandescent.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Ashburnham,	.	.	.	127	110.08	32	32.00	142.08
Belmont,	.	.	394	23,340	1,199.51	11	55.00	1,254.51
Boylston,	.	.	52	312	15.16	1	4.00	19.16
Braintree,	.	.	665	- ¹	- ²	20	40.00	- ²
Chicopee,	.	.	112	- ¹	- ²	958	735.00	- ²
Concord,	.	.	957	16,660	880.85	28	84.63	965.48
Danvers,	.	.	668	11,762	623.16	72	1,250.00	1,873.16
Georgetown,	.	.	237	653	35.60	-	-	35.60
Groton,	.	.	212	2,660	126.73	-	-	126.73
Groveland,	.	.	257	2,600	146.25	15	11.19	157.44
Hingham,	.	.	558	15,716	819.19	34	92.00	911.19
Holden,	.	.	153	500	26.94	-	-	26.94
Holyoke,	.	199	341	174,873	8,203.45	868	5,524.97	13,728.42
Hudson,	.	10	404	11,000	575.50	- ¹	208.00	783.50
Hull,	.	3	567	29,000	1,489.66	45	208.78	1,698.44
Ipswich,	.	.	835	- ¹	- ²	-	-	- ²
Littleton,	.	.	101	631	30.36	5	46.00	76.36
Mansfield,	.	.	421	- ¹	- ²	34	315.00	- ²
Marblehead,	.	3	229	- ¹	- ²	67	306.00	- ²

¹ No record.² Incomplete.

TABLE 5. — *Connected Load Statistics — Concluded.*

MUNICIPALITY.	Number of Municipal Ares.	Number of Com- mercial Ares.	Number of Municipal Incandes- cents.	Number of Commercial In- candescents.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Merrimac,	—	—	333	1,872	106.41	24	180.20	286.61
Middleborough,	20	12	248	11,200	639.17	53	151.00	790.17
North Attleborough,	—	3	751	19,422	1,010.40	—	244.00	1,254.40
Norwood,	—	1	582	18,284	865.75	345	843.00	1,708.75
Peabody,	138	7	569	29,015	1,704.40	87	1,099.20	2,803.60
Princeton,	—	—	102	— ¹	— ²	—	—	— ²
Reading,	96	—	686	33,135	1,398.92	48	895.59	2,294.51
Rowley,	—	—	225	— ¹	— ²	—	—	— ²
Shrewsbury,	—	—	405	6,200	281.28	40	20.00	301.28
Sterling,	—	—	64	1,180	52.00	4	10.20	62.20
Taunton,	177	49	1,294	— ¹	— ²	246	2,590.00	— ²
Templeton,	—	3	220	3,500	175.21	49	24.04	199.25
Wakefield,	—	8	544	— ¹	— ²	—	—	— ²
Wellesley,	—	—	925	22,434	1,150.40	29	39.00	1,189.40
West Boylston,	—	—	257	1,432	67.56	—	—	67.56
Westfield,	162	—	113	— ¹	— ²	96	489.75	— ²

¹ No record.² Incomplete.

TABLE 6. — *Statistics of Lights and Customers.*

The following table shows the number of commercial lights installed, and the number of customers for each kind, on June 30 last: —

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL ARCS.			Number of Commercial Carbon Lamps (50 Watt Units).	Number of Commercial Incandescent Tungsten Lamps (40 Watt Units).	Number of Nernst Lamps.	Number of Enclosed Arc Lamps.
						Number.	Amperes.	Watts.				
Ashburnham,	500	2,000	.	.
Belmont,	.	168	.	4	4	.	.	.	23,340 ¹	.	.	.
Boylston,	.	960	.	9	9	.	.	.	12	300	.	.
Brantree,	.	21	.	1	1	.	.	.	— ²	— ²	.	.
Chicopee,	.	1,081	.	64	25	.	.	.	16,660 ¹	6,562	.	251
Concord,	.	1,262	.	19	63	.	.	.	5,200	653	.	72
Danvers,	.	667	.	2	40	.	6.6	525	1,025	1,635	.	.
Georgetown,	.	1,077	.	3	3	.	.	.	2,300	300	.	.
Groton,	.	40	.	—	—	.	.	.	15,716 ¹	500	.	.
Groveland,	.	90	.	—	10	.	.	.	88,282	86,591	.	653
Hingham,	.	130	.	1	34	.	.	.	11,000 ¹	.	19	10
Holden,	.	654	.	—	—	.	.	.	29,000 ¹	— ²	.	3
Holyoke,	.	120	.	—	—	.	.	.	6	625	.	.
Hudson,	.	3,595	45	42	187	199	6	500	— ²	— ²	.	.
Hull,	.	538	2	4	32	3	6	435	.	.	.	.
Ipswich,	.	1,284	—	—	45	.	.	.	.	.	.	.
Littleton,	.	394	—	—	—	.	.	.	.	.	.	.
Mansfield,	.	46	—	—	1	.	.	.	.	.	.	.
Marblehead,	.	425	—	6	28	3	4	500	— ²	— ²	.	163
Merrimac,	.	1,067	2	1	35	3	.	.	1,234	638	.	.
Middleborough,	.	101	1	8	8	12	5	500	11,200 ¹	.	.	32
	.	500	—	—	22	.	.	.	.	.	.	.

¹ Includes 40 watt tungsten lamps.

² No record.

TABLE 6. — *Statistics of Lights and Customers* — Concluded.

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL ARCS.			Number of Commercial Incandescent Carbon Lamps (50 Watt Units).	Number of Commercial Incandescent Tungsten Lamps (40 Watt Units).	Number of Nernst Lamps.	Number of Enclosed Arc Lamps.
						Number.	RATING.					
							Amperes.	Watts.				
North Attleborough,	—	707	3	4	31	3	6	600	19,422 ¹	—	—	3
Norwood,	—	773	1	2	18	1	6	500	10,721	7,563	—	1
Peabody,	—	1,082	4	101	—	5	6.6	—	25,921	3,094	—	145
Princeton,	—	40	—	—	—	2	—	—	— ²	— ²	—	—
Reading,	—	1,127	—	7	49	—	—	—	33,135 ¹	— ²	—	96
Rowley,	—	55	—	3	5	—	—	—	1,700	4,500	—	—
Shrewsbury,	—	210	—	—	40	—	—	—	—	1,180	—	—
Sterling,	—	56	—	1	3	—	—	—	—	—	—	—
Taunton,	—	723	5	27	98	16	6	450	— ²	— ²	—	226
	—					20	6.6	475				
	—					13	7.5	550				
Templeton,	—	160	1	9	33	1	14	3,000	2,000	1,500	—	3
	—					1	5	550				
Wakefield,	—	526	2	8	—	1	6	660	— ²	— ²	—	8
Wellesley,	—	680	—	5	13	6	5	550	— ²	— ²	—	—
West Boylston,	—	85	—	—	—	2	10	1,100	21,494	940	—	—
Westfield,	—	471	—	51	53	—	—	—	— ²	1,432	— ²	162

¹ Includes 40 watt tungsten lamps.² No record.

TABLE 7. — *Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations:—

For the Year ending June 30, 1913.

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
Daily capacity of works (feet), . . .	1,200,000	125,000	350,000	225,000
Greatest output (feet), . . .	744,374	— ¹	163,400	172,300
Date of same, . . .	Sept. 20	— ¹	June 28	Dec. 29
Least output (feet), . . .	428,644	— ¹	84,400	78,000
Date of same, . . .	March 30	— ¹	Aug. 18	April 20
Gas made (feet), year ending June 30, 1913, . . .	214,834,000	3,248,700	41,505,000	43,424,400
Gas made (feet), year ending June 30, 1912, . . .	207,528,500	2,480,220	41,819,000	39,850,100
Gas sold by meter (feet), year ending June 30, 1913, . . .	186,045,200	2,504,800	28,588,400	41,797,000
Gas sold by meter (feet), year ending June 30, 1912, . . .	181,726,100	1,399,900	25,952,200	36,442,000
Gas supplied to public buildings (feet), year ending June 30, 1913, . . .	1,001,200	28,100	169,000	147,000
Gas sold to other plants June 30, 1913 (feet), . . .	—	—	1,312,500	—
Gas sold to other plants June 30, 1912 (feet), . . .	—	—	4,044,300	—
Gas used at works and offices (feet), year ending June 30, 1913, . . .	529,500	84,000	57,000	287,800
Gas unaccounted for (feet), year ending June 30, 1913, . . .	27,162,759	621,800	11,379,100	1,147,600
Percentage unaccounted for, 1913, . . .	12.64	19.14	27.42	2.64
Percentage unaccounted for, 1912, . . .	11.25	39.05	27.63	7.32
Total sales of gas 1912-13 (feet), . . .	187,076,120	2,532,900	30,069,900	41,944,000
Increase over 1911-12 (per cent.), . . .	2.21	77.70	.36 ²	14.19
Gas sold per mile of main (feet), . . .	3,447,577	418,858	959,794	1,677,874
Gas unaccounted for per mile of main (feet), . . .	500,575	102,825	363,207	45,907
Number of consumers per mile of main, . . .	234.9	41.7	56.9	96.7
Gas sold per consumer (feet), . . .	14,591	9,939	16,025	17,286
Gas materials used, . . .	— ³	— ⁴	— ⁵	— ⁶
Fuel used, . . .	— ⁷	— ⁸	— ⁹	— ¹⁰

¹ No record.

² Decrease.

³ Oil, 965,824 gallons.

⁴ Fuel oil, 21,601 gallons.

⁵ Fuel oil, 44,025 gallons.

⁶ Oil, 800 gallons.

⁷ Coal, 5,025 tons; coke, 21,000 bushels.

⁸ Coal, 31 tons; coke, 179 tons.

⁹ Gas coal, 3,256½ tons; coke, 213 tons.

¹⁰ Gas coal, 3,864½ tons.

TABLE 8. — *Street Mains,—Meters.**Street Mains. — Length in Feet, of Each Size, June 30, 1913.*

	Holyoke.	Middle- borough.	Wakefield.	Westfield.
One inch,	1,441	—	8,869	—
One and one-quarter inch,	4,578	50	6,419	375
One and one-half inch,	2,485	375	26,011	913
Two inch,	9,803	998	35,604	5,987
Two and one-half inch,	380	—	338	—
Three inch,	71,245	13,685	25,158	69,151
Four inch,	92,721	12,661	24,886	40,495
Six inch,	59,387	935	13,106	10,295
Eight inch,	26,976	3,225	—	3,053
Ten inch,	—	—	2,600	—
Twelve inch,	10,475	—	—	1,722
Fifteen inch,	440	—	—	—
Sixteen inch,	6,578	—	—	—
Total length,	286,509	31,929	165,420 ¹	131,991
Length in miles and feet, { miles,	54	6	31	24
{ feet,	1,389	249	1,740	5,271
Increase during year,	4,812	1,880	3,801	12,481

Meters. — Number of Each, June 30, 1913.

Two light,	—	—	10	—
Three light,	12,232	103	1,561	1,927
Five light,	182	135	173	417
Ten light,	172	7	17	44
Twenty light,	66	5	10	13
Thirty light,	44	1	4	7
Thirty-five light,	—	—	1	2
Forty-five light,	21	—	1	3
Fifty light,	2	1	4	1
Sixty light,	11	—	—	2
Eighty light,	6	—	1	2
One hundred light,	7	—	1	—
One hundred and fifty light,	2	—	—	—
Two hundred light,	5	—	1	—
Three hundred light,	1 ⁶	—	—	—
Total number in use June 30, 1913,	12,751	252	1,784	2,418
Increase during year,	759	87	168	248

¹ Includes 22,429 feet three-quarter-inch main.

APPENDIX G. — ABSTRACTS OF ACCIDENTS.

In accordance with section 39 of chapter 121 of the Revised Laws, the Board herewith presents abstracts of the cases reported resulting in death or bodily injury from gas and electricity manufactured and sold during the year 1913.

GAS.

Fatal Cases.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Jan. 1	Henry Ehrisman, .	73	New Bedford: 134 Bowditch Street, .	Mixed, .	Burner left open; accidental.
4	Martin F. Birmingham, .	48	Boston: 1034 Washington Street, .	Mixed, .	Gas escaped from broken fixture; accidental.
4	John F. Foster, .	52	Pittsfield: 13 Pleasant Street, .	Mixed, .	Gas escaped from gas heater; accidental.
6	Herman Heinrich, .	55	Holyoke: 27 Hamilton Street, .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
7	Mrs. Ellen Sutcliffe, .	30	Fall River: 155 Rodman Street, .	Water, .	Burners left open; suicide.
10	Domenico Capozzi, .	27	Boston: 196 Salem Street, .	Mixed, .	Burner left open.
13	Annie Walsh, .	61	Lawrence: 86 South Broadway, .	Mixed, .	Water boiled over and extinguished flame of gas range and gas escaped; accidental.
18	Unknown woman, .	-	Boston: 32 Oak Street, .	Mixed, .	Burner left open; accidental.
21	Michael Riley, .	25	New Bedford: 245 Purchase Street, .	Mixed, .	Burner left open; suicide.
24	Frank Robello, .	48	Fall River: 27 Langley Street, .	Water, .	Burner left open; accidental.

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Jan. 25	Margaret Burns, . . .	70	Cambridge: 15½ Shepard Street, . .	Mixed, .	Burner left open; accidental.
28	Louis C. Watt, . . .	71	Somerville: 8 Emerson Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
Feb. 3	Hiram Worden, . . .	77	Springfield: 796 State Street, . .	Mixed, .	Burner left open; accidental.
4	Joseph Wilson, . . .	35	New Bedford: 109 Rounds Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
5	Charles Leduc, . . .	72	Brockton: 361 North Montello Street, .	Mixed, .	Tubing connecting gas range became detached; accidental.
7	Mrs. Mary J. Joyce, . .	37	Winthrop: 69 Johnson Avenue, . .	Mixed, .	Burners left open; suicide.
9	Benjamin W. Batchelor, .	28	New Bedford: 41 High Street, . .	Mixed, .	Burner of gas heater left open; accidental.
10-12	James M. Wright, . . .	51	Salem Hospital,	Mixed, .	Gas inhaled through rubber tube attached to open burner.
12	Hattie M. Allen, . . .	—	Brookline: 115 School Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
15	Tina Fair,	60	Boston: 11 East Canton Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
15	Mrs. Rachel Fielding, . .	56	New Bedford: 350 Pleasant Street, . .	Mixed, .	Burners in lighting fixture and gas stove left open; suicide.
16	Andrew Greenwood (Leandre Boisvert), . . .	45	Pottersville: Annette Avenue, . .	Water, .	Burner of gas stove left open; accidental.
22	William Forrester, . . .	35	Lowell: 151 Meadowcroft Street, . .	Mixed, .	Burner left open; accidental.
23	Mrs. Mary E. Buchanan, .	50	Fall River: 238 Pleasant Street, . .	Water, .	Burner left open; accidental.
23	Martin Leary,	42	Cambridge: 765 Cambridge Street, . .	Mixed, .	Gas turned on at back fitting; accidental.
25	Andrew Georgakopoulos, .	40	New Bedford: 1042 Acushnet Avenue, .	Mixed, .	Burner left open; accidental.

27	William H. Carson, .	59	Northampton: 54 Main Street, .	Mixed, .	Burners left open; suicide.
27	Abraham Rosenthal (Goldstein).	48	Boston: 20 Rose Street, .	Mixed, .	Burners of gas radiator left open; accidental.
Mar. 4	William W. Reid, .	65	Boston: 2560 Washington Street, .	Mixed, .	Burner of gas heater left open; accidental.
6	James I. Mackey, .	65	} Swampscott: 463 Humphreys Street, .	Mixed, .	Burner of gas radiator left open; accidental.
6	Elsie Mackey, .	16			
14-15	John T. Hines, .	54	} Boston: 1265 Tremont Street, .	Mixed, .	Gas escaped from burner in adjoining room; accidental.
14-15	Sarah A. Hines, .	50			
17	Michael Ianello, .	-	East Boston: 194 Maverick Street, .	Mixed, .	Burner left open; accidental.
21	Esther Polhier, .	68	Boston: 61 Rutland Street, .	Mixed, .	Burner left open; accidental.
21	Margaret Bazley, .	88	Boston: 105 Richmond Street, .	Mixed, .	Burner left open; accidental.
21	Henry A. Lake, .	52	Brockton: 97 Myrtle Street, .	Mixed, .	Burner left open; suicide.
24	James E. Cromby, .	54	Holyoke: 499 Dwight Street, .	Water, .	Burner left open; accidental.
24	Gennaro Camuso, .	-	Lynn: 62 Harbor Street, .	Mixed, .	Burner left open; suicide.
31	James Whitehead, .	56	New Bedford: 157 Richmond Street, .	Mixed, .	Burner left open; suicide.
Apr. 5	George Hoscarr, .	46	} Fall River: 631 King Philip Street, .	Water, .	Removed chandelier to clean it, not knowing gas was turned on in tenement.
5	Elizabeth Hoscarr, .	44			
5	Claire W. Donovan, .	17	Lowell: 33 Smith Street, .	Mixed, .	Burner left open; accidental.
6	F. A. Norton, .	-	Pittsfield: 97 Woodlawn Avenue, .	Mixed, .	Burner left open; accidental.
6	Emerson Bennett, .	26	Boston: Hotel Thorndike, 76 Green Street.	Mixed, .	Burner left open; accidental.

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Apr. 6-7	Benjamin Savery, .	45	West Lynn: Waverly Hotel, Water Street.	Water, .	Burner left open; accidental.
7	Bernard S. Perry, .	30	Fall River: 497 East Main Street, .	Water, .	Burner left open; suicide.
10	Daniel J. Connor, .	50	Salem: Oxford House, Lynde Street, .	Mixed, .	Burner left open; accidental.
10	Catherine L. Gavett, .	—	Boston: 151 Blue Hill Avenue, .	Mixed, .	Gas escaped from broken tube connecting heater.
10	Henrietta Scip, .	—	Boston: 29 Concord Square, .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
16	Edward Murray, .	37	Boston: 14 South Russell Street, .	Mixed, .	Burner left open; suicide.
18	Mary E. Lynch, .	—	Boston: 222 Shawmut Avenue, .	Mixed, .	Burner left open; accidental.
23	Mrs. Ziesel White, .	76	Boston: 79 McClellan Street, .	Mixed, .	Burner left open; accidental.
25	Arvid A. Borlin, .	—	Boston: 75 West Brookline Street, .	Mixed, .	Burner left open; suicide.
30	James Badolato, .	20	} Haverhill: 63 River Street, .	Water, .	Burner left open; accidental.
30	Fiore Ferrari, .	40			
May 2	Alexander Cadieux, .	58	New Bedford: 237 Collette Street, .	Mixed, .	Burner left open; accidental.
3	Mary E. Alden, .	37	Brockton: 13 Broad Place, .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
4	Charles Brow, .	21	Worcester: 16 Merrifield Street, .	Mixed, .	Burner left open; suicide.
5	Sarah Z. Sholes, .	64	Springfield: 39 Walnut Street, .	Mixed, .	Gas escaped from defective rubber tubing and fixture.
8	James D. Moore, .	80	Worcester: 9 Quincy Street, .	Mixed, .	Burner of gas heater left open; accidental.
12	John W. Bell, .	76	Haverhill: 596 Washington Street, .	Water, .	Burner of gas heater left open; accidental.

16	Marcin Zessutek, . . .	—	Fall River: 24 Thurston Street, . .	Water, .	Gas inhaled through rubber tube attached to open burner.
17	Stratas Kakadillis, . .	31	Lynn: 126 Cottage Street, . .	Mixed, .	Burner left open; accidental.
18	Frank M. Favor, . . .	—	Gloucester: 29 Summer Street, . .	Mixed, .	Tube disconnected from gas radiator; probable suicide.
18	Samuel Taylor, . . .	55	Holyoke: 69 Newton Street, . .	Water, .	Burner of gas stove left open; accidental.
20	Sumner M. Curtis, . .	67	Boston: 16 Pinekney Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
20	George H. Jackson, . .	62	Brighton: 52 Academy Hill Road, .	Mixed, .	Rubber tubing accidentally disconnected from gas heater.
22	Daniel F. Murphy, . .	29	East Boston: 255 Chelsea Street, .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
23	William Devoe, . . .	45	Salem: 9 Liberty Street, . .	Mixed, .	Burner left open; suicide.
24	Thomas F. Beatly, . .	42	Natick: 20 Walnut Street, . .	Coal, .	Burner left open; accidental.
25	Fred W. White, . . .	—	Lynn: 311 Summer Street, . .	Mixed, .	Burner left open; suicide.
June 1	Mrs. Leander Fuller, .	52	Taunton: 161 West Britannia Street, .	Coal, .	Burner left open; suicide.
2	Morris J. Brooks, . .	35	Boston: 975 Tremont Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
7	Joseph Saldister, . .	30	Boston: 616 Massachusetts Avenue, .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
8	James J. O'Connell, . .	43	Haverhill: 11 North Street, . .	Water, .	Burner left open; suicide.
9	Mrs. Flora M. Storey, .	—	Everett: 30 Pleasant View Avenue, .	Mixed, .	Fatally burned; clothing caught fire from gas range.
9	Minnie Zarensky, . .	22	Malden: 376 Eastern Avenue, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
10	William H. Bendall, . .	66	Springfield: 123 Alden Street, . .	Mixed, .	Burner left open; suicide.
10	Mary A. Pevear, . . .	53	Lynn: 53 Eutaw Avenue, . .	Mixed, .	Burner of gas heater left open; accidental.
12	Wendell Macy, . . .	68	New Bedford: 48 Borden Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
June 15	Daniel Mabb, . . .	63	Amesbury: Linwood Place, . . .	Water, .	Gas inhaled through rubber tube attached to open burner.
16	John F. Harlow, . . .	85	Cambridge: 216½ Harvard Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
18	Philip Wiener, . . .	35	Boston: 79 Chambers Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
19	Bridget McAdams, . . .	58	Boston: 3857 Washington Street, . . .	Mixed, .	Burner of gas range left open; accidental.
22	Samuel B. Strong, . . .	68	Northampton: 184 South Street, . . .	Mixed, .	Burner left open; suicide.
23	Walter L. Lord, . . .	44	Boston: 185 St. Botolph Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
24	Michael Fahey, . . .	67	Lynn: 12 Blossom Street, . . .	Mixed, .	Burner left open; accidental.
July 7	Ferdinand Helfenstein, . . .	54	Worcester: 85 Austin Street, . . .	Mixed, .	Burners left open; suicide.
9	John Naughton, . . .	35	Beverly: A. O. H. rooms, . . .	Mixed, .	Wrapped cover around his head and opened burner; suicide.
18	Katherine Boyd, . . .	70	North Adams: 6 Holden Street, . . .	Mixed, .	Burner of gas range left open; accidental.
19	John McLaughlin, . . .	65	Lynn: 5 Trenton Terrace, . . .	Mixed, .	Burner left open; accidental.
Aug. 6	Hartley Hollingsworth, . . .	48	New Bedford: 211 Weld Street, . . .	Mixed, .	Four burners left open; suicide.
8	Charles C. Carr, . . .	41	Chelsea: 104 Beacon Street, . . .	Mixed, .	Burner left open; suicide.
11	William Hill, . . .	76	Roslindale: 43 Prospect Street, . . .	Mixed, .	Burner of gas range left open; accidental.
12	Henry Pascale, . . .	24	Medford: 460 Main Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.

15	Lucy M. Hawes,	70	Waltham: 13 Sterling Road,	Mixed,	Burner left open; suicide.
30	Harvey M. Clay,	61	Haverhill: 2 Pecker Street Court,	Water,	Gas inhaled through rubber tube attached to open burner.
Sept. 1	Oscar J. Nelson,	44	Linden: 160 Lawrence Street,	Mixed,	Burners of gas stove left open; suicide.
2	Ida B. Knoring,	26	Boston: 19 Cunningham Street,	Mixed,	Burner left open; suicide.
3	William E. Greaves,	40	Lowell: 318 Central Street,	Mixed,	Burner left open; probable suicide.
11	Charles F. Stenhammer,	66	Brockton: 24 Jackson Street,	Mixed,	Gas escaped from defective connection to gas stove.
12	Bertha R. Connor,	—	Boston: 11 Ruskin Street,	Mixed,	Burner left open; suicide.
13	Thomas Thornton,	65	Worcester: 40 Exchange Street,	Mixed,	Burner left open; suicide.
17	George F. Fahey,	44	Fall River: 31 Division Street,	Water,	Burner of gas heater left open; accidental.
19	Nixon Moore,	69	Lynn: 51 Atlantic Street,	Mixed,	Gas inhaled through rubber tube attached to open burner.
24	Carl C. Chesbrough,	26	Lawrence: 192 Garden Street,	Mixed,	Gas inhaled through rubber tube attached to open burner.
24	Eliza M. Greenwood,	60	Wakefield: 10 Lafayette Street,	Mixed,	Burner left open; suicide.
26	William J. McGill,	—	Springfield: Fulton Street (Boston & Maine freight house).	Mixed,	Burner left open; accidental.
30	Mrs. Annie Frost,	—	Melrose: 32 West Emerson Street,	Mixed,	Gas inhaled through rubber tube attached to open burner.
30	Mrs. Richard Hill,	60	Holyoke: 59 Taylor Street,	Water,	Burner to hot water heater left open; accidental.
Oct. 2	Wallace A. Josselyn,	74	North Chelmsford,	Mixed,	Gas escaped from defective tubing connecting heater.
4	Edward H. Currier,	91	Worcester: 2 Trowbridge Road,	Mixed,	Burner left open; accidental.
8	Rose Duchesne,	44	Fall River: 98 Borden Street,	Water,	Burner left open; suicide.
10	George H. Byron,	59	Boston: 119 Berkeley Street,	Mixed,	Gas inhaled through rubber tube attached to open burner.
12	John Lamb,	51	Fall River: 500 Birch Street,	Water,	Burner left open; accidental.

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Oct. 12	Gladys Brooks, .	21	Revere: 65 Dehon Street, .	Mixed, .	Inhaled illuminating gas.
15	William G. Sutherland, .	25	Boston: 14 Eliot Street, .	Mixed, .	Burner left open; accidental.
16	Charles Sweeney, .	57	Lowell: 4 Hale Street, .	Mixed, .	Burner left open; accidental.
16-17	Mrs. F. J. Johnson, .	35	} Chelsea: 93 Pearl Street, .	Mixed, .	Burners left open; suicide and homicide.
16-17	Arthur Johnson, .	9			
16-17	Baby girl, .	6 mos.			
17	Stephen Haralampos, .	25	Brockton: 6 Lincoln Street, .	Mixed, .	Blew out the gas; accidental.
19	Patrick Shine, .	58	Boston: 16 Cliff Street, .	Mixed, .	Burner left open; accidental.
19	Isaac Sawyer, .	75	Boston: 353 Columbus Avenue, .	Mixed, .	Burner left open; accidental.
21	William J. Nolan, .	34	Boston: 10 Barry Street, .	Mixed, .	Burner left open; accidental.
22	William Harper, .	62	Lynn: 62 Chestnut Street, .	Mixed, .	Gas escaped from defective valve.
24	Newton Talbot, .	-	Boston: 76 Green Street, .	Mixed, .	Burner left open; accidental.
26	Mary Little, .	52	New Bedford: 1296 Acushnet Avenue, .	Mixed, .	Burner left open; accidental.
28	Ella F. Ireland, .	63	Springfield: 126 Harvard Street, .	Mixed, .	Burners left open; suicide.
28	Mary Brooks, .	62	Fall River: 447 Fourth Street, .	Water, .	Burner of hot plate left open; accidental.
29	Mrs. Eliza Julien, .	79	Southbridge: corner River and Cross streets, .	Water, .	Pulled hose from gas cock; accidental.
30	Joseph Remillard, .	68	North Adams: 14 Gallup Street, .	Mixed, .	Burners of hot plate left open; accidental.

Nov.	3	Dennis Doody,	.	51	Boston: 1 Dahlgren Street,	.	Mixed,	.	Burner left open; suicide.
	3	James A. Fuller,	.	82	Haverhill: 7½ Cane Avenue,	.	Water,	.	Burner left open; accidental.
	10	John H. Denney,	.	45	Boston: 64 Calumet Street,	.	Mixed,	.	Gas inhaled through rubber tube attached to gas stove.
	13	Catherine Deignan,	.	—	Malden: 167 Linden Avenue,	.	Mixed,	.	Burner left open; suicide.
	14-15	Emmi Mankinen,	.	29	Boston: 55 Ashford Street,	.	Mixed,	.	Burner left open; accidental.
	21	Bridget Cleary,	.	46	Lynn: 42 Leighton Street,	.	Mixed,	.	Burner left open; suicide.
	22	Mary Holland,	.	66	New Bedford: 169 Hathaway Street,	.	Mixed,	.	Burner left open.
	22	Carrie E. Stoddard,	.	23	Brookton: 28 Ellsworth Avenue,	.	Mixed,	.	Gas inhaled through rubber tube attached to open burner.
	22	Mary J. Tourtelotte,	.	76	Watertown: 71 Marshall Street,	.	Mixed,	.	Burner left open; suicide.
	24	Bert Ingersoll or Inglis,	.	38	Boston: 6 Groton Street,	.	Mixed,	.	Burner left open.
	26	Thomas Curley,	.	40	Lowell: 18 Hurd Street,	.	Mixed,	.	Burner of radiator left open; accidental.
	30	Charles Forcier,	.	63	New Bedford: 257 Belleville Avenue,	.	Mixed,	.	Burner left open; accidental.
Dec.	2	Eugene Duchesneau,	.	40	Boston: 8 Bulfinch Place,	.	Mixed,	.	Gas inhaled through rubber tube attached to open burner.
	3	Alfred T. Coleman,	.	38	Lynn: 6 Spencer Street,	.	Mixed,	.	Burner to gas stove left open; accidental.
	4	Annie M. Reed,	.	79	Leominster: 680 Main Street,	.	Water,	.	Burner left open; accidental.
	7	Erminio di Clemento,	.	19	Brookton: 103 Lincoln Street,	.	Mixed,	.	Blew out the gas; accidental.
	9	Marcia E. Dorathy,	.	77	Brockton: 28 Temple Street,	.	Mixed,	.	Disconnected tubing from gas plate; accidental.
	10	Domenico Ratto,	.	38	Boston: 6 Greenough Lane,	.	Mixed,	.	Burner left open; accidental.

Fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Dec. 10	Susan Wray, . . .	—	} Worcester: 190 Vernon Street, . .	Mixed, .	Burner accidentally left open.
10	Winifred Wray, . . .	17 mo.			
13	John M. White, . . .	70	Boston: 22 Worcester Street, . .	Mixed, .	Burner left open; accidental.
15	Philip H. Leduc, . . .	60	Worcester: 65 Salem Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner.
17	Robert E. Wall, . . .	38	Boston: 623 Massachusetts Avenue, .	Mixed, .	Burner of gas stove left open; accidental.
19	Lillian E. Sampson, . .	35	South Boston: 853 East First Street, .	Mixed, .	Burner left open; suicide.
21	William W. Crawford, .	—	Beverly: 30 Railroad Avenue, . .	Mixed, .	Burner left open; suicide.
23	George A. Muehmore, . .	29	Nahant: Bass Point Bowling Alleys, .	Mixed, .	Burners left open; suicide.
28	Archibald Irwin, . . .	42	Boston: 173 West Brookline Street, .	Mixed, .	Burner left open; accidental.
28	John Christianson, . . .	72	Quincy: 57 Irving Street, . . .	Mixed, .	Burner left open; suicide.

Non-fatal Cases.

Jan. 1	Mary McKay, . . .	70	Boston: 229 Heath Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to open burner; attempted suicide. Carried lighted candle into cellar; both burned on face and hands by explosion of gas.
8	Mrs. Winnifred Winn and son.	5	Boston: 68 Leonard Street, . . .	Mixed, .	
9	Dennis Lowney, . . .	38	{ Boston: Huntington Avenue between Gainsboro Street and Massachusetts Avenue.	Mixed, .	Overcome by gas in manhole of Edison Electric Illuminating Co.
9	Edward A. Wilfort, . . .	40			

12	Mrs. Sophie Wisniefsky, .	-	Fall River: 1156 Pleasant Street, .	Water, .	Affected by gas from a leaky pipe.
14	Valmore Dutilly, .	-	Fall River: 72 Spring Street, .	Water, .	Burner left open; attempted suicide.
14	Mrs. Beattie Anderson, .	-	Lowell: 8 East Bleachery Street, .	Mixed, .	Gas escaped from broken meter connection in cellar.
15	Nathaniel Biggs, .	40	} Boston: corner Hanover and Court streets.		
15	Austin E. Joyce, .	40			
15	John Langley, .	29		Mixed, .	Overcome by gas from leak in main, while at work in subway.
15	Rochi Pone, .	22			
15	Vincent Santangelo, .	29			
18	John Smith, .	58	New Bedford: 440 Rivet Street, .	Mixed, .	Burner left open; accidental.
18	Bridget McKee, .	70	} Boston: 35 Blue Hill Avenue, . .		
18	Margaret Coulehan, .	70		Mixed, .	Tube became disconnected from gas heater; accidental.
18	Bridget Madden, .	45			
18	Mary Knights, .	30	Boston: 113 Worcester Street, .	Mixed, .	Burner left open; attempted suicide.
24	John J. Swords, .	-	Springfield: Springfield Brewery, .	Mixed, .	Affected by gas from a leaky pipe.
24	Edward Johnson, .	-	Springfield: Chandler Hotel, .	Mixed, .	Burner left open; accidental.
24	Mary A. Hutton, .	78	Fall River: 69 Brayton Avenue, .	Water, .	Burners of gas stove left open; accidental.
25	Mrs. Adele Cote, .	52	} Fall River: 148 Washington Street, .		
25	Leo Cote, .	20		Water, .	Affected by gas escaping from stove in kitchen.
25	Mrs. Mary E. Borden, .	40			

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Jan. 31	Joseph Tardic, . . .	25	Boston: Plymouth House, 23 Stan- ford Street.	Mixed, .	Burner left open; accidental.
31	Mauro Campanella, . .	35	Boston: 130 Leverett Street, . .	Mixed, .	Burner left open; accidental.
Feb. 2	Frank Gowan, . . .	40	Lynn: 137 Chestnut Street, . .	Mixed, .	Gas inhaled through rubber tube attached to open burner; attempted suicide.
8	Mrs. Lawrence Pallazola, .	-	Gloucester: 12 Rogers Street, . .	Mixed, .	Slightly ill from gas escaping from leaky street main.
10	H. C. Hathaway, . . .	-	Fall River: 210 Franklin Street, .	Water, .	Affected by gas escaping from defective fixture.
11	Mrs. Celia Holland, . .	40	} Malden: 691 Salem Street, . .	Mixed, .	Affected with headache and nausea by gas from a broken service.
11	Catherine Coughlin, . .	19		Mixed, .	Burner left open; attempted suicide.
11	Sigrid Sjorman, . . .	20	Worcester: 12 Newport Street, . .	Mixed, .	Burner left open; attempted suicide.
11	Joseph Harrison, . . .	20	Boston: 837 Washington Street, .	Mixed, .	Burner left open; attempted suicide.
13	Pauline Brooks, . . .	21	Springfield: Hub Café, Bridge Street,	Mixed, .	Burner of gas stove left open; accidental.
13	Charles Scherner, . . .	41	} Boston: 181-183 Summer Street, .	Mixed, .	Gas escaped from defective service pipe.
13	Henry Reith, . . .	32			
13	Richard Krubel, . . .	43			
13	Ella Hannon, . . .	35			
14	Joseph G. Reed, . . .	-	Springfield: Belmont Avenue, . .	Mixed, .	Burner of gas heater left open; accidental.
15	Felix Raffale, . . .	-	Leominster: Merriam Avenue, . .	Water, .	Company employee. While trying to lo- cate leak in main was partially overcome by gas.

15	William Martin,	25	Worcester: 28 Crown Street,	Mixed,	Gas escaped from a defective gas stove.
16	Cleophas Lebel,	68	Lowell: 10 Rockdale Avenue,	Mixed,	Burner left open; accidental.
20	J. Leslie Reed,	-	East Braintree: on gas holder, Quincy Avenue.	Water,	Affected by escaping gas, fell from holder and fractured arm.
20	Richard Condon,	48	Holbrook: North Street,	Mixed,	Company employee. Was partially overcome trying to make a connection with gas pressure on.
23	James Gulliver,	60	Boston: 367 Dorchester Street,	Mixed,	Tubing connecting gas radiator became detached; accidental.
23	Mary Gulliver,	63			
25	Mrs. Cora McKenney,	55	Malden: 32 Lincoln Street,	Mixed,	Headache and nausea from odor from a dirty burner on a gas water heater.
25	Richard Barnes,	1½			
26	Patrick Kangley,	-	Webster: corner Lake and Negus streets,	Water,	Partially overcome by gas from broken main in street beside the house.
26	Bernard Kangley,	-			
26	Mrs. Mary Kangley,	-			
26	Mary Kangley,	-			
26	Lorretta Kangley,	-			
26	Annie Kangley,	-			
26	Bernard Kangley, Jr.,	-			
26	Joseph Levinson,	50	Cambridge: 1093 Massachusetts Avenue.	Mixed,	Gas inhaled through rubber tube attached to open burner; attempted suicide.
26	George Hopkinson,	-	Fall River: 175 Winthrop Street,	Water,	Gas inhaled through rubber tube attached to open burner; attempted suicide.
27	Grace Phipps,	19	Boston: 115 Union Park Street,	Mixed,	Gas inhaled through rubber tube attached to open burner; attempted suicide.
Mar. 6	Mrs. Annie Souza and 2 children.	-	Fall River: 211 Pitman Street,	Water,	Burner of gas stove left open; accidental.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Mar. 11	Mrs. Alice Leary, .	—	} Revere: 37 Carleton Street, .	Mixed, .	Slightly injured when leaking gas was ignited by match.
11	Harry Connor, .	—			
11	Arthur Connor, .	—			
14	Dominick Cafferty, .	28	Boston: 60 West Newton Street, .	Mixed, .	Burner left open; accidental.
15	Walter Hand, .	45	New Bedford: 18 Jean Street, .	Mixed, .	Six burners left open; attempted suicide.
15	Edward Ganter, .	—	} Boston: corner Court and Hanover streets.	Mixed, .	An explosion of gas in an excavation at this locality forced a street car against a building and Ganter was struck by car and knee injured. Wolfe was policeman and was injured in back, but remained on duty.
15	John P. M. Wolfe, .	—			
16	Cornelius Leary, .	29	} Lowell: 30 Elliott Street, .	Mixed, .	Burner left open; accidental.
16	Edward Joyce, .	23			
16	Melvin C. Boyd, .	—	} Brockton: 136 Myrtle Street, .	Mixed, .	Tubing connecting gas stove became detached; accidental.
16	Mrs. Grace Boyd, .	—			
16	Marion Boyd, .	2			
17	Harvey La Fontaine, .	27	} Haverhill: 5 Washington Square, .	Water, .	Burner of gas radiator left open; accidental.
17	Arthur J. Coffin, .	37			
22	J. Carney, .	—	Boston: 16 Eliot Street, .	Mixed, .	Burner left open; accidental.

26	Seymour Morine,	20	Lynn: 237 Union Street,	Mixed,	Gas inhaled through rubber tube attached to open burner; attempted suicide.
27	Cornelius Cronin,	50	Boston: 12 Corning Street,	Mixed,	Burner left open; accidental.
27	Katherine Cronin,	45			
28	Patrick Lundy,	67	Fall River: 987 Locust Street,	Water,	All shut-offs on gas stove left open; attempted suicide.
30	Margaret Burns,	17	Fall River: 50 York Street,	Water,	Gas escaped from leaky burner.
30	John Courtney,	—	Willimansett: Chicopee Street,	Mixed,	Company employee. Partially overcome while repairing gas leak.
Apr. 2	Frank Gifford,	—	Fall River: 1211 Pleasant Street,	Water,	Gas inhaled through rubber tube attached to open burner; attempted suicide.
9	Patrick J. Bennett,	50	Boston: 171 Bowdoin Street,	Mixed,	Burner left open; accidental.
13	Edward Stapley,	70	Lynn: 113 Summer Street,	Mixed,	Burners left open; accidental.
14	Mary Molowski,	—	Webster: 17 Poland Street,	Water,	Burner of gas stove left open; accidental.
14	Josephine Symkowski,	—			
14	Bernice Symkowski,	—			
14	Jennie Symkowski,	—			
15	Adielle Tuttle,	90	Boston: 75 Chandler Street,	Mixed,	Burner left open; accidental.
15	Mrs. Wilfred Feeney,	—	Haverhill: 18 Kenoza Avenue,	Water,	Made ill by gas from a gas water heater.
17	Joseph M. Kane,	23	Boston: 25 Bowdoin Street,	Mixed,	Burner left open; attempted suicide.
19	John J. Donovan,	31	Boston: 5 Milford Street,	Mixed,	Burner left open; accidental.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Apr. 20	Mrs. Maria Minnciere,	64	{ Haverhill: 93 River Street, .	Water, .	Burner of gas plate left open; accidental.
20	James Durso, .	8			
20	Lena Durso, .	10			
21	Mrs. Wilfred Feeney,	—	Haverhill: 18 Kenoza Avenue, .	Water, .	Made ill by gas from a gas water heater.
21	Barnard Kurenblitt, .	15	East Boston: 136 Chelsea Street, .	Mixed, .	Burner left open; accidental.
22	Francesco De Vito, .	33	Boston: 139 Salem Street, .	Mixed, .	Burner left open; accidental.
22	James Callahan, .	—	Springfield: corner North and Patton streets.	Mixed, .	Company employee. Engaged in putting a main stopper in gas main and was overcome.
24	Vivian Doty, .	30	Attleboro: Railroad Avenue, .	Coal, .	Gas inhaled through rubber tube attached to open burner; attempted suicide.
25	Mrs. James Foley, .	—	Randolph: 15 Plain Street, .	Mixed, .	Overcome by gas from open burners while using a gas range.
25	Charles E. Frye, .	51	Worcester: 139 Summer Street, .	Mixed, .	Gas inhaled through rubber tube attached to open burner; attempted suicide.
25	Mrs. Eugene McCausland,	—	Malden: 72 Newhall Street, .	Mixed, .	Slightly overcome and burned about face and hands by explosion of gas.
27	Joseph Gibson, .	—	{ Haverhill: 1 Maple Avenue, .	Water, .	Overcome by gas escaping from open burners of radiator; accidental.
27	Bailey, .	20 mo.			
27	Jacob Newlander, .	54	{ Boston: 8 Grove Street, .	Mixed, {	Gas inhaled through rubber tube attached to open burner; attempted suicide.
27	Myer Newlander, .	3			
28	John F. Clark .	—	Malden: 314 Eastern Avenue, .	Mixed, .	Burner left open; attempted suicide.

29	May	Frank Rugby, .	79	Worcester: Hotel Somerset, Summer Street.	Mixed,	Burner left open; accidental.
30		Frank A. Grace, .	50	Cambridge: 413 Massachusetts Avenue,	Mixed,	Burner left open; accidental.
8		Peter B. Seigel, .	29	Boston: Hotel Rexford, Bulfinch Place,	Mixed,	Burners left open; attempted suicide.
11		Mrs. Theresa Belmer, .	36	Haverhill: 18 Kenoza Avenue, .	Water,	Gas escaped from a defective water heater.
11		Charles M. Belmer, .	15			
11		Peter Mockin, .	31	Lynn: 62 Silsbee Street, .	Mixed,	Burners left open; accidental.
11		Ralph Merritt, .	20			
15		Martin Johnson, .	66	New Bedford: corner School and Second streets.	Mixed,	Burner left open; accidental.
15		Martha Rothwell, .	70	Fall River: 206 Wamsutta Street,	Water,	Burners of gas stove left open; attempted suicide.
17		William Ngambis, .	30	Lynn: 126 Cottage Street,	Mixed,	Burner left open; accidental. Stratas Kakadillis was fatally overcome at the same time.
17		Mary O'Neil, .	7	Haverhill: 375 Washington Street,	Water,	Burner left open; accidental.
18		George L. Holmes, .	—	Boston: 284 North Street,	Mixed,	Company employee. During a fire connections on gas meter melted and gas escaped. Holmes was overcome while trying to shut off the gas.
20		Charles A. Slesinger, .	—	Malden: 303 Bryant Street,	Mixed,	Burner of hot plate left open; attempted suicide.
22		Mrs. Julia Finnerty, .	—	Fall River: 196 Globe Street,	Water,	Gas stove supply pipe left uncapped; accidental.
22		Michael Finnerty, .	16			
25		Catherine Nolan, .	70	Boston: 665 Tremont Street,	Mixed,	Burner left open; accidental.
3	June	Voets Jaconer, .	—	Chelsea: 12 Maverick Street,	Mixed,	Burner left open; attempted suicide.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
June 3	Frank Tirakian,	27	Worcester: 177 Belmont Street,	Mixed,	Burners left open; attempted suicide on part of woman.
3	Jennie Sioni,	18		Mixed,	Burner left open; accidental.
6	Harriet A'Hearn,	—	Chelsea: 9 George Street,	Mixed,	Pulled off rubber tube attached to gas plate; accidental.
7	Daniel Manning,	1½	Fall River: Second and Wade streets,	Water,	Burner left open; accidental.
9	Lillian Glass,	18	Boston: 16 Auburn Street,	Mixed,	Burner left open; attempted suicide.
10	Louis J. Lamartie,	50	Boston: 586 Tremont Street,	Mixed,	Burner left open; accidental.
15	E. F. Smith,	—	Lynn: at Oxford Street and at Kirtland House.	Mixed,	Temporarily deranged and turned on gas at Oxford Street and also at Kirtland House.
16	Dora F. Dudley,	31	Haverhill: 853 Main Street,	Water,	Turned on gas and fainted before she could light it.
17	Mrs. Mary C. Lane,	51	Worcester: 15½ Kingsbury Street,	Mixed,	Burner left open; attempted suicide.
20	John J. Farley,	30	Somerville: 14 Winter Street,	Mixed,	Burner left open; attempted suicide.
July 2	Mrs. Wanless,	—	Malden: 54 Adams Street,	Mixed,	Slightly burned by explosion of gas in range.
8	Elizabeth Gertlin,	27	Boston: 5 Gannet Street,	Mixed,	Gas inhaled through rubber tube attached to open burner; attempted suicide.
25	Sabelle Pew,	16	Lynn: 66 Vine Street,	Mixed,	Burner left open; attempted suicide.
30	Samuel Beaumont,	45	New Bedford: 211 State Street,	Mixed,	Gas escaped from defective fixture.
31	George Melvin,	80	Charlestown: 219 Waverly House,	Mixed,	Gas inhaled through rubber tube attached to open burner; attempted suicide.
Aug. 1	Madeline Cowan,	17	Lynn: 363½ Essex Street,	Mixed,	Burner left open; accidental.
6	Ida Capagavino,	—	Malden: 8 Pickwick Place,	Mixed,	Burner left open; attempted suicide.

6	Timothy Harrigan, . . .	50	Lowell: 251 Appleton Street, . . .	Mixed, .	Removed part of fixture and turned gas on; attempted suicide.
9	Henry Kelley, . . .	53	Waltham: 43 Lowell Street, . . .	Mixed, .	Burner left open; attempted suicide.
11	Owen Sweeney, . . .	55	Lowell: 154 South Street, . . .	Mixed, .	Burner left open; attempted suicide.
12	Mabel Keyes, . . .	35-40	Haverhill: 107 Winter Street, . . .	Water, .	Burner left open; attempted suicide.
23	Joseph Huyot, . . .	—	Lowell: 75 Tremont Street, . . .	Mixed, .	Burner left open; accidental.
27	Mrs. Elinor Jenkins, . . .	—	Somerville: 36 Beacon Street, . . .	Mixed, .	Burner left open; attempted suicide.
27	Mrs. Richard Robson, . . .	52	Malden: 52 Tremont Street, . . .	Mixed, .	Burner left open; attempted suicide.
Sept. 6	Arthur Dubee, . . .	26	Boston: 293 Atlantic Avenue, . . .	Mixed, .	Burner left open; accidental.
6	Charles Knight, . . .	60	Fall River: 581 Ridge Street, . . .	Water, .	Burner of gas range left open; accidental.
6	Timothy Shea, . . .	—	Fall River: 170 Second Street, . . .	Water, .	Burner left open; accidental.
8	Robert Gammel, . . .	65	Worcester: 7 Trumbull Street, . . .	Mixed, .	Gas escaped through a defective rubber tube.
11	Mr. and Mrs. A. J. Dennis, . . .	—	Pottersville: Riverside Avenue, . . .	Water, .	Tubing disconnected from hot plate; accidental.
11	Hugh Flannery, . . .	—	} New Bedford: 17 Salisbury Street, . . .	Mixed, .	Burner left open in kitchen and gas escaped into bedrooms; accidental.
11	John Flannery, . . .	—			
11	Alice Flannery, . . .	—			
17	John DeWolf, . . .	—	Malden: 45 Prosper Street, . . .	Mixed, .	Slightly burned by fire caused by gas from broken gas fixture.
20	Patrick Mullen, . . .	35	Boston: 382 Hanover Street, . . .	Mixed, .	Burner left open; attempted suicide.
20	Mary Smith, . . .	—	Chelsea: 75 Addison Street, . . .	Mixed, .	Burner left open; accidental.
24	Mrs. Isabella A. Clark, . . .	40	Boston: 84 West Rutland Square, . . .	Mixed, .	Burners left open; attempted suicide.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Sept. 30	Mary Gruntmeger, .	4	} Brockton: 590 North Montello Street,	Mixed, .	Played with coeks of gas stove, turning on gas accidentally.
30	Witold Gruntmeger, .	3		Mixed, .	Gas escaped through a defective rubber tube.
30	Yadwiga Gruntmeger, .	18 mo.		Water, .	Burners left open; attempted suicide.
30	Dr. George Austin, .	-	Brockton: 67 Alton Street, .	Mixed, .	Gas escaped through a defective rubber tube.
Oct. 1	Mrs. Ida Conforti, .	21	Haverhill: 450 River Street, .	Water, .	Burners left open; attempted suicide.
2	Ralph McCobb, .	41	Boston: 10 Williams Street, .	Mixed, .	Burner left open; accidental.
3	George W. Brown, .	18	Boston: 435 Market Street, .	Mixed, .	Slightly burned by explosion of gas.
10	Flodia Caldoroni, .	44	Boston: 16 Flagg Street, .	Mixed, .	Burner of gas stove left open; accidental.
13	Hilda M. Duerden, .	19	Boston: 36 Norfolk Terrace, .	Mixed, .	Burner left open; accidental.
14	Charles O. Waterman, .	55	Boston: 39 Hemenway Street, .	Mixed, .	Burners left open; attempted suicide.
15	William G. Southerland, .	25	Boston: 14 Eliot Street, .	Mixed, .	Burner left open; accidental.
17	Kostos Minas, .	27	Brockton: 6 Lincoln Street, .	Mixed, .	Blew out the gas; accidental. Stephen Haralampos was fatally overcome at the same time.
19	Mary J. Hartwell, .	45	Lynn: 81 Waterhill Street, .	Mixed, .	Burner left open; accidental.
21	George Seivert, .	45	Boston: 17 Delle Avenue, .	Mixed, .	Burner left open; accidental.
26	George D. Kennedy, .	-	Boston: 11 Copley Highway, .	Mixed, .	Injured by explosion of gas ignited by electric lamp while hunting for leak.
28	C. A. R. Longfellow, .	54	Worcester: 84 Portland Street, .	Mixed, .	Burner left open; attempted suicide.
29	Henry M. Maguire, .	21	Boston: 1144 Tremont Street, .	Mixed, .	Overcome by escaping gas; accidental.

31	Pansy Briggs, . . .	—	Boston: 72 Ruggles Street, . . .	Mixed, . . .	Burner left open; attempted suicide.
Nov. 3	Kirsta Kohlman, . . .	19	Boston: 1085 Boylston Street, . . .	Mixed, . . .	Burners left open; accidental.
6	Mary Carpenter, . . .	45	Boston: 74 Revere Street, . . .	Mixed, . . .	Tubing disconnected from gas stove; accidental.
7	Louis Fournourcas, . . .	40	New Bedford: 251 Coggeshall Street, rear. . .	Mixed, . . .	Burner left open; accidental.
8	Benjamin B. Murray, . . .	—	Revere: Reservoir Avenue, . . .	Mixed, . . .	Company employee. Overcome while setting meter in a small closet.
11	Rose Yezelek, . . .	—	Fall River: 606 Pleasant Street, . . .	Water, . . .	Gas escaped from pilot light burner.
14	William Mann, . . .	43	Boston: 18 King Street, . . .	Mixed, . . .	Burner of gas stove left open; accidental.
16	William Stokes, . . .	50	Boston: 41 LaGrange Street, . . .	Mixed, . . .	Burner left open; accidental.
20	Robert Reynolds, . . .	24	Boston: 8 Nathaniel Weld Place, . . .	Mixed, . . .	Burner left open; accidental.
21	Wilhelmina Carl, . . .	56	Cambridge: 13 Springfield Street, . . .	Mixed, . . .	Gas escaped from a leaky rubber tube.
23	Martin Borgroil, . . .	—	Springfield: Greenwood Street, . . .	Mixed, . . .	Burner left open; accidental.
23	Carl Larson, . . .	62	Haverhill: 7 Marshall Street, . . .	Water, . . .	Burner left open; accidental.
28	George Collins, . . .	—	Gloucester: Taft Hotel, 94 Main Street. . .	Mixed, . . .	Burner left open; attempted suicide.
28	Mrs. Julius Muskis, . . .	30	Fitchburg: 42 Prichard Street, . . .	Mixed, . . .	Gas escaped from open burner through prepayment meter.
29	Melvin Bradbury, . . .	16	Boston: 1 Rochester Street, . . .	Mixed, . . .	Burner left open; accidental.
29	Elizabeth V. Browne, . . .	—	} Lynn: 62 Johnson Street, . . .	Mixed, . . .	Burner left open in Mrs. Browne's room and gas leaked through house; accidental.
29	Evelina Knowles, . . .	—		Mixed, . . .	Burned by explosion of gas in gas range.
29	Mary Flood, . . .	—	Pittsfield: 221 Pomeroy Avenue, . . .	Mixed, . . .	Disconnected tubing from a table lamp and turned on the gas; attempted suicide.
Dec. 1	Richard Northwick, . . .	45	Haverhill: 8 William Street, . . .	Water, . . .	

Non-fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Dec. 1	Margaret Gumbleton,	-	Malden: 160 Clifton Street,	Mixed, .	Slightly affected by gas from defective joint in gas stove connection.
6	John B. Ascy, .	-	Springfield: 7 Butler Street,	Mixed, .	Burner left open; accidental.
10	Gregorio Siaia,	35	Boston: 6 Greenough Lane,	Mixed, .	Burner left open; accidental.
15	Tony Bocuzzi,	50	Boston: 13 Fleet Street,	Mixed, .	Burners left open.
17	John W. Riggs,	37	Boston: 109 Vernon Street,	Mixed, .	Burner left open; accidental.
20	Nicola Boschetti,	35	North Adams: Ashland Street,	Mixed, .	Company employee. While repairing leak in main was overcome.
21	Andrew Keefe,	48	Cambridge: 144 Windsor Street,	Mixed, .	Burner left open; attempted suicide.
21	Louis Landry, .	43	Fall River: 27 Harriman Street,	Water, .	Burner left open; attempted suicide.
22	Thomas Gerrior,	-	} Everett: Bartlett Street, . . .	Mixed, .	Company employees. Burned when leaking gas was ignited by match.
22	Robert Gillispie,	-			
22	John Collins, .	-			
22	John St. Lawrence,	35	Lynn: 15 High Street,	Mixed, .	Burner left open; accidental.
26	James Morrison,	57	Boston: 123 Old Harbor Street,	Mixed, .	Burner left open; attempted suicide.
27	Patrick Sullivan,	-	Malden: corner Charles and Pearl streets.	Mixed, .	Company employee. Overcome while working in trench.
30	August Jeckel, .	64	Worcester: 69 Summer Street,	Mixed, .	Tube disconnected from gas stove; accidental.

ELECTRICITY.

Fatal Cases.

Date.	NAME.	Age.	City or Town.	Remarks.
Jan. 29	Edward Chapman, . . .	-	Westford: H. E. Fletcher, Granite Quarries.	While stringing a guy wire fell across wire of lighting company.
Mar. 15	John Harneck, . . .	25	Peabody: Liberty Street, near Lawrence Leather Company.	Harneck received shock from wire which was in contact with 2,300-volt line. Roavenook endeavored to release Harneck and received fatal shock.
15	Thomas Z. Roavenook, . . .	30		
April 16	Charles L. McIntosh, . . .	-	Haverhill: Kenoza Avenue, . . .	While changing an arc lamp, took hold of lamp above switch and received a shock.
22	Tyynne Pessonon, . . .	5	Fitchburg: Parkhill Mill B, . . .	Took hold of two wires which enter the transformer.
30	Peter Vagieos, . . .	19	Ipswich: in front of 15 Estes Street, . . .	Took hold of live wire, receiving shock resulting in his death.
May 1	Marshall E. Thompson, . . .	37	Northfield: near river bridge, . . .	Employee of Greenfield Electric Light and Power Company. Supposed current was turned off and climbed pole to work on 10,000-volt high tension line. Formed short circuit and was thrown to ground, receiving fatal injuries.
20	Walter Gladue, . . .	19	Webster: School Street, . . .	Company employee. While loosening some 2,300-volt wires from insulators on pole, received a shock and fell 20 feet to ground.
21	E. A. Duquette, . . .	29	Worcester: Lincoln Street, opposite old Golf Club.	Company employee. While at work on a pole on company's primary wires, made contact with telephone wire through one of his climbing irons.
July 9	Eugene L. Hastings, . . .	50	Needham: Greendale Avenue, . . .	While working on telegraph wires which became crossed with a light wire, received a shock.
14	Frank Keating, . . .	27	Worcester: Water Department Building, East Worcester Street.	Company employee. Was changing position of fuse box, and it is supposed his screwdriver came in contact with a primary wire.

Fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Remarks.
July, 22	John Smith, . . .	11	North end of Salisbury Beach, . .	Seriously burned by wire of kite coming in contact with electric light wires. Died of lockjaw as result of injuries.
23	Jeremiah Cashman, . .	20	Greenfield: Silver Street, . . .	Company employee. While on pole connecting a transformer short-circuited a 2,300-volt wire.
24	Clarence O. Ramsey, . .	-	Shrewsbury: on tower of Connecticut River Transmission Company, near West Main Street.	Company employee. Received a shock while replacing a defective insulator of telephone wire.
Aug. 4	Patrick Humphrey, . .	51	Hardwick,	Attempted to move a fallen electric light wire with a stick, and it came in contact with his hands, causing a fatal shock.
18	George H. Whittier, . .	39	Needham: corner Chestnut and High Rock streets.	Company employee. While working on a pole received a shock and fell to ground, breaking his neck.
Sept. 7	Michael F. Joyce, . .	17	Clinton: field adjoining Lewis Street,	Instantly killed by wire of kite coming in contact with electric light wires.
8	Irving Frissell, . . .	22	Dalton: Windsor Road,	While working on a pole came in contact with a transformer and telephone wires.
9	Benjamin M. Secley, . .	49	Boston: corner Eustis and Hampden streets.	Company employee. While working on a pole received a shock and fell to ground. Injuries from either cause may have been serious enough to result in death.
Oct. 2	Alex. T. Stewart, . . .	50	Gloucester: Gorton Pew Fisheries Company, Vincent Street.	While turning on incandescent lamp circuit, came in contact with switch and received a shock.
20	Ralph Boutillier, . . .	17	Malden: corner of Lynn and Lawrence streets.	Picked up a wire which had blown down across electric wire and received a shock.
20	Clayton Morse,	14	Haverhill Lower bridge,	Was walking under bridge, and slipping, caught hold of live wire.
20	Samuel Peters,	21	Malden: Garden Street,	Picked up live wire which had fallen to ground.
21	William E. Parker, . . .	26	Worcester: transformer station of Worcester Consolidated Street Railway, Madison Square.	Came in contact with poorly insulated wire carrying 13,000 volts.
25	William McFadyen, . .	31	Attleborough: Attleborough Laundry Company, Dunham Street.	While turning on the current to a swinging lamp and standing on wet ground, received a shock.

28	Alexander A. Peterson,	37	Brookline: Washington Street, near Village Square.	While working in a manhole received a shock.
Nov. 18	Robert W. Tupper,	33	Athol: plant of Union Twist Drill Company.	While installing an electric meter and standing on a ladder received a shock and fell to ground.
30	Edward McAdams,	45	Millbury: Connecticut River Company's grounds.	While unloading a transformer came in contact with a wire carrying 66,000 volts.

Non-fatal Cases.

Jan. 10	Fred D. Lucas,	42	Boston: Boylston and Berkeley streets,	Caused short circuit, resulting in singeing eyebrows, eyelashes and hair at temples.
24	August McGilvrey,	39	Boston: Highland Street, near Center,	Company employee. Received shock, resulting in burns to hand and bruised knee.
30	W. C. McAllister,	39	Dedham: Mt. Vernon Street, near Woodleigh Road.	Company employee. Came in contact with wire, causing burns to hands.
30	Andrew E. Grant,	25	Boston: Head Place,	Company employee. Received slight shock and burns.
31	L. S. Kelley,	29	Boston: Washington Street at Boylston Square.	Company employee. Caused a short circuit, which resulted in burn to side of face.
Feb. 6	A. McLean,	38	Newton: Boyd and Emerson streets,	Company employee. Touched a primary wire, causing burn on thumb.
9	D. Cameron,	32	Boston: State and Congress streets,	Caused a short circuit, resulting in burns to fingers.
11	George Stimpson,	28	Boston: Cunningham and Lawton streets,	Burned by contact with live wire.
26	Leland H. Gove,	19	Boston: 2 Hawkins Street,	Company employee. Caused short circuit, resulting in burns to fingers.
April 7	Francis J. Lincoln,	-	Lowell: Company's plant, 103 Perry Street.	Company employee. While putting up supports for fixtures was slightly burned.
7	Daniel M. Ross,	45	Boston: Head Place,	Company employee. Received severe burns on hand from live wire.
8	Clarence J. Farmer,	22	South Framingham: Irving Street,	While at work as an electrician received shock and burns.
10	W. J. Edmester,	36	Boston: Edison Station, Chatham Street.	Slightly burned by contact with live wire.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Remarks.
April 18	Frederick Butters, .	26	Watertown: North Beacon Street, .	Burned by contact with live wire.
22	Frank A. Bailey, .	—	Boston: Adams Street, opposite Medway Street.	Received shock and burns.
24	John Grant, .	50	Chelsea: corner Cherry and Fifth streets.	Working as a lineman received shock and burns.
25	George W. Balcom, .	25	Boston: Museum of Fine Arts, Huntington Avenue.	Company employee; received a slight shock.
30	Federico De Pietre, .	28	Boston: Dover and Middlesex streets,	Received a slight shock.
May 2	A. W. Dennison, .	40	Cambridge: Summer Street Station, .	Received a slight shock.
June 10	Hartley W. Jones, .	22	Boston: Williams Street, near Washington.	Company employee; received a slight shock.
12	Charles H. Hagan, .	38	Boston: 975 Massachusetts Avenue, .	Company employee; received a slight shock.
16	George A. McKenney, .	37	Framingham: North Main Street, .	Company employee. While at work as lineman, received a slight shock.
23	Irad J. Ross, .	40	Woburn: High and Prospect streets, .	Company employee; received a shock.
24	P. Mereuri, .	33	Boston: Commercial and Hanover streets.	Company employee; received a slight shock.
27	J. J. Dwyer, .	37	Somerville: Edison Station, .	Received a slight shock while at his work as an electrician.
29	William Blainey, .	7	Newton: Near 82 Winsor Road, .	While playing in a tree received a slight shock.
30	Percy Powers, .	22	Boston: 112 Leverett Street, .	Company employee. While at work as a solderer received a shock.
July 4	Percy D. Hodgkins, .	25	Boston: 1205 Commonwealth Avenue, .	Company employee. While at work in electric station received a slight shock.
4	Joseph T. White, .	22	Boston: 1205 Commonwealth Avenue, .	Company employee. While at work in generating department was injured by an arc flash.

7	Charles Choate, .	36	Newton: corner Walnut and Otis streets.	While at work received a shock.
10	J. Flannery, .	—	Weston: Newton Street, .	Received a shock while at work on telephone lines.
10	John E. Maynard, .	51	Boston: 50 Congress Street, .	Company employee. While installing a meter received a shock.
10	Harry Fisher, .	30	Medway: Village Street, .	While at work as a lineman received a shock.
21	J. Alexander Michaud, .	—	Salem: Electric Light Company Garage.	Made improper connections causing short circuit and was severely burned on hand.
23	Walter Bagley, .	28	Medway: Village Street, .	While at work as lineman received a shock.
24	Harry Fisher, .	30	Medway: Village Street, .	While at work as lineman received a shock.
24	James W. Forest, .	36	Norfolk: Main Street, .	While at work as lineman received a shock.
28	John Cleary, .	—	East Dedham: Colburn and Curve streets.	Received slight shock.
28	William E. Stuart, .	34	Lexington: Massachusetts Avenue, .	While at work as lineman received a shock.
29	Sterling F. Hunt, .	28	Medway: corner Village and Sanford streets.	Company employee. While at work as trouble man received shock.
30	Angus McGilvrey, .	45	Lexington: Woburn Street, .	While at work as lineman received a shock.
30	David Stent, .	32	Marlborough: corner Church Street and Warren Avenue.	While running new wires came in contact with live wire and received burns.
31	Chas. Merini, .	—	Boston: 125 Salem Street, .	Received shock.
31	Fred H. Goggin, .	—	Milford: Main Street, .	While working on a pole received burns from 2,300-volt current.
Aug. 5	John J. Burns, .	27	Lexington: Woburn Street, .	While at work as lineman received shock.
7	William McDermott, .	7	Boston: Loring Street, .	Climbed a tree and, slipping, caught hold of an electric light wire. Shock caused him to fall to the ground. Burned and bruised by fall.
8	Edward Quinn, .	—	Pittsfield: Cherry Street, .	Company employee. While working on a pole lost his balance and grasped two 2,300-volt wires. Received severe burns.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Remarks.
Aug. 8	Hugh Powers, . . .	-	Boston: East Cottage Street, . .	While at work painting a telephone pole came in contact with live electric light wire. Burned and bruised by fall.
9	Clair Day, . . .	24	Boston: LaGrange Street, . .	While employed as a groundsman received shock.
12	Charles T. Taylor, . .	46	Weymouth: Canton Street, station of Edison Company.	Company employee. Received injuries by causing a short circuit.
28	John Carswell, . . .	-	Leominster: Mechanic Street, . .	Received burns by coming in contact with live wire while at work on pole. Fell, but was caught by his climbing irons.
29	Peter Fitch, . . .	-	{ Adams: Boston & Albany side track, }	Fitch while working on a box car came in contact with electric light wire, received shock and burns. Prue threw a tape over wire and received shock, fell and dislocated shoulder. Lewis received shock and burns by taking hold of tape.
29	Peter Prue, . . .	-		
29	J. E. Lewis, . . .	-		
30	William Clementson, . .	-	{ Northbridge: Linwood, . . }	Street lighting circuit came in contact with telephone system of Worcester Consolidated Street Railway Company, and these men, employees of railway company, received burns.
30	Frank Duso, . . .	-		
30	John Casey, . . .	-		
30	H. B. Crowe, . . .	-	Southborough: Southville Road, . .	Company employee. While disconnecting a transformer, received shock by coming in contact with line and transformer.
Sept. 2	Lloyd S. Kelly, . . .	29	Boston: Winter Street, near Washington Street.	Company employee; received shock.
3	Rocko Cachilli, . . .	30	Boston: 400 Boylston Street, . .	Received slight shock.
8	Milton C. Tracy, . . .	34	Somerville: College Avenue, . .	Company employee; received slight shock.

22	Cyril Fengill, . . .	19	Boston: Hawkins Street, station of Edison Company.	Received slight shock and burns.
22	William P. Mitchell, . . .	53	Marblehead: corner Green and Beacon streets.	Received slight burns.
25	Thomas Curley, . . .	-	Haverhill: opposite 30 Washington Avenue.	While splicing a cable for telephone company came in contact with electric light wires, causing slight burns. Company employee; received slight shock.
30	Chester A. Wells, . . .	24	Boston: 520 Beacon Street, . . .	Company employee; received slight shock.
Oct. 2	Daniel G. McKinnon, . . .	43	Somerville: College Avenue and Broadway.	Company employee; received slight shock.
5	Michael O'Donnell, . . .	7	Holyoke: Hampden Street playgrounds.	Climbed electric light pole to watch ball game and came in contact with live wire, receiving burns. Was thrown to ground and skull fractured.
6	Harry F. Doull, . . .	34	Boston: 34 River Street, . . .	Company employee. While at work as solderer received slight shock.
10	Kenneth Courtney, . . .	13	Brockton: Howard Street bridge, . . .	While walking on truss of bridge grasped electric light wires, receiving shock and severe burns. Fell to ground and had concussion of brain.
15	Alton R. Henderson, . . .	-	Lowell: electric light station, 103 Perry Street.	Company employee. While operating switchboard received shock and burns.
17	William S. Dole, . . .	55	Groveland: Broad Street, . . .	Was putting light in cellar and received slight shock and burns.
20	John Hurley, . . .	-	Malden: Garden Street, . . .	Went to assistance of Samuel Peters, who was fatally injured, was rendered unconscious, and badly burned.
20	Andrew Repetto, . . .	-	Malden: corner Lynn and Lawrence streets.	While attempting to assist Ralph Boutlier received slight shock and burns.
25	Benjamin Rice, . . .	-	Lynn: 43 Harbor Street, . . .	While repairing a gas pipe came in contact with electric wire, receiving a shock.
31	Arthur Leslie, . . .	18	Somerville: Gilman Square, . . .	Received a shock.
Nov. 8	Thomas E. Scanlon, . . .	21	Boston: Atlantic Avenue garage of Edison Company.	Company employee; received slight shock.
17	Lyman H. Haggerty, . . .	26	Boston: Edison Station, 55 Chatham Street.	Company employee; received shock.
18	Hugh McDonald, . . .	20	Waltham: Waltham station of Edison Company.	Company employee; while at work received shock.

Non-fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Remarks.
Nov. 30	Geo. P. Michaels, .	—	Fitchburg: electric light station, .	Company employee. While at work on a stepladder came in contact with a bare bus-bar and was thrown to ground. Received severe burns and slight concussion of brain from fall.
Dec. 9	Michael Lambo, .	—	Revere: corner Elmwood and Revere streets.	When stepping off street car ran against an arc wire and received a shock and burns.
11	John R. Fraser, .	—	Boston: Arlington Street, . . .	While at his work in a manhole received a shock.
16	Dr. A. E. Von Sonneberg, .	—	Worcester: 476 Main Street, . . .	Climbed stepladder to examine fuses in closet. Received shock, fell to floor and was found unconscious.
26	James Kiggins, .	—	North Adams: electric light station, .	Company employee. While disconnecting meter back of station switchboard came in contact with live wire and received shock and burns.
31	Arthur Dodge, .	—	Newton: Homer Street station, . .	Received slight shock.

APPENDIX H.—SPECIAL REPORTS TO THE LEGISLATURE.

REPORT OF THE SPECIAL COMMISSION TO INVESTI- GATE VOLUNTARY ASSOCIATIONS.

BOSTON, Jan. 4, 1913.

*To the Honorable Senate and House of Representatives in General Court
assembled.*

At the legislative session of 1912 the following resolve was adopted:—

CHAPTER 113.

RESOLVE TO PROVIDE FOR AN INVESTIGATION RELATIVE TO THE HOLD-
INGS OF VOLUNTARY ASSOCIATIONS AND CERTAIN CORPORATIONS
AND TO THE CONSOLIDATION OF COMPANIES CONTROLLED BY THEM.

Resolved, That the attorney-general, the board of railroad commis-
sioners and the board of gas and electric light commissioners, two mem-
bers of the senate, to be appointed by the president of the senate, and
four members of the house of representatives, to be appointed by the
speaker of the house of representatives, shall be a commission to inves-
tigate the advisability of legislation relative to the holding by voluntary
associations, or by corporations organized under or subject to the pro-
visions of chapter four hundred and thirty-seven of the acts of the year
nineteen hundred and three, and of the amendments thereof, of shares
of corporations organized under the general or special laws of the com-
monwealth for the purpose of carrying on within the commonwealth the
business of a railroad, street railway, electric railroad, elevated railway,
gas or electric light, heat or power company, and to consider whether it
is in the interest of the public to provide for the consolidation of any
companies owned or controlled by such voluntary associations or holding
corporations in the form of Massachusetts corporations, and to devise a
method for the liquidation of such voluntary associations or corpora-
tions. The commission hereby established shall have power to administer
oaths, to require the attendance and testimony of witnesses and the pro-
duction of books and documents. Witnesses shall be summoned in the
same manner and be paid the same fees as are witnesses in the municipal
court of the city of Boston. The commission may incur such necessary

expenses, not exceeding twenty-five hundred dollars in amount, as may be approved by the governor and council, and shall report to the next general court not later than January fifth. The members of the senate and house of representatives on the commission shall receive such compensation as the governor and council shall approve. No business corporation shall acquire, directly or indirectly, any of the capital stock of a corporation organized under the general or special laws of the commonwealth for the purpose of carrying on within the commonwealth the business of a railroad, street railway, electric railroad, elevated railway, gas or electric light, heat or power company, pending this investigation, nor until final action shall have been taken upon the report of this commission by the next general court. The provisions of section twenty-one of chapter three of the Revised Laws shall not apply to appointments made hereunder. [*Approved May 21, 1912.*]

Pursuant to this resolve, George L. Barnes and Henry C. Mulligan of the Senate, and Channing H. Cox, Clarence W. Hobbs, Jr., Thomas W. White and Martin M. Lomasney of the House were duly appointed, to constitute with the Attorney-General and the members of the Railroad Commission and Board of Gas and Electric Light Commissioners respectively, the commission created thereby. The commission duly organized by the choice of the Attorney-General as chairman and of Charles H. Copeland as clerk, and has made the investigation directed by the resolve. In connection therewith it prepared and addressed a series of interrogatories to every railroad, street railway, electric railroad, elevated railway, gas and electric light, heat and power company in the Commonwealth, and to every voluntary association or corporation organized under or subject to the provisions of chapter 437 of the Acts of 1903, known to hold shares of the corporation named. These interrogatories were designed to require the disclosure of the character and relation of such holding associations or corporations to the corporations whose capital stock they hold. The commission also gave six public hearings to all persons interested. Due notice of these hearings was published in two daily newspapers in each county, and was mailed to every daily newspaper in the Commonwealth, to the mayors and aldermen of every city, to the selectmen of every town, to all business men's organizations, boards of trade and improvement associations, so far as known, and to all persons known to be interested in the subject of the inquiry.

Notwithstanding the publicity given, the hearings were not largely attended, and little public interest was manifested. The commission has, however, given the subject-matter of the resolve such

study as seemed necessary for the determination of the questions involved.

As a result of its investigation the commission submits its report as follows: —

SCOPE OF THE INQUIRY.

The resolve requires the commission (1) to investigate the advisability of legislation relative to the holding, by voluntary associations or corporations organized under or subject to the Business Corporation Law, of the shares of the classes of public-service corporations named, and to consider whether it is in the interest of the public (2) to devise a method for the liquidation of such voluntary associations or corporations, and (3) to provide for the consolidation of any companies owned or controlled by such voluntary associations or holding corporations in the form of Massachusetts corporations. The last two items noted suggest possible remedies for certain conditions assumed to exist. The expediency of these particular remedies, or the advisability of any legislation with respect to such conditions as are suggested in the first item, depends, however, in large measure upon the actual character and extent of the operations of such associations or corporations, and their relation to the performance, by the corporations whose capital stock is so held, of the public duties of the latter. The commission, accordingly, by the interrogatories described and at the hearings, directed its efforts to develop the facts material to form correct conclusions with respect to these matters.

The commission has also had the advantage of the valuable and comprehensive report of the Tax Commissioner, made to the Legislature a year ago, under the authority of a resolve providing for an investigation of voluntary associations, but not confined, as under the present resolve, to such as hold shares of the capital stock of the public-service corporations named. A considerable portion of that report is made up of a history and description of the legal status of voluntary associations, meaning by that term unincorporated "associations of persons with a combined capital, represented by transferable shares, for the purpose of carrying on a common project for gain." It has seemed unnecessary to go over this ground again, especially as the present resolve is confined to such "holding" associations as concern the public services named. The Tax Commissioner recommended in his report the passage of five acts. The Legislature enacted but one of the acts proposed, and in lieu of the others adopted the resolve under which that investiga-

tion has been undertaken. The commission has accordingly believed that as a part of its duty it should consider the acts so recommended, but upon which no action was taken.

SUBJECT OF THE INQUIRY.

Holding associations and corporations are comparatively recent developments in the field of corporate activity. By acquiring the capital stock and other securities of a corporation or corporations, and issuing its own shares, capital stock or other securities therefor, a holding association or corporation may own and vote the stock, designate the officers, control the policy and business, and receive the dividends or interest on the stock or other securities of the corporation or corporations so controlled, and use the income so derived to pay dividends or interest on the stock or other securities issued by such holding association or corporation. The corporations thus controlled continue a separate and independent existence in point of law, but in point of fact two or more such corporations may thus be made to act together for the accomplishment of some common purpose, and to form the basis of common securities offered to investors.

Holding associations, like other so-called voluntary associations, are ordinarily organized in the form of express trusts, with the legal title to the property held, and the business of the trust managed, by trustees, and the beneficial interest divided into transferable shares with or without a par value, according to the fancy of their organizers. As such associations are under no statutory restrictions, they may create as many shares to represent the beneficial interest as they see fit. In matters of internal government it is not uncommon to follow corporate analogies, and to treat the shareholders as though stockholders in a corporation and the trustees as the directors thereof. It is the practice invariably to provide that shareholders and trustees, save for personal misconduct, shall be exempt from personal liability, and that all persons dealing with the association shall look to the trust estate only.

Generally speaking a corporation may not do any business except that for which it is organized, and without express statutory authority may not own stock in other corporations. Until the enactment of "The Business Corporation Law" in 1903, there was a grave doubt whether or not a corporation might be organized under the general laws of this Commonwealth for the purpose of holding stocks in other corporations, and since then until recently

there was an equally grave doubt whether a corporation was authorized under that law to own and hold stocks of the several classes of public-service corporations named in this resolve. But in 1911 an administrative ruling was made, not only that a holding company organized under or subject to "The Business Corporation Law," which is the chapter 437 of the Acts of 1903 mentioned in the resolve, may own the whole or a majority of the capital stock of the public-service corporations named, but also that a holding company may be organized thereunder for that express purpose.

EXISTING HOLDING ASSOCIATIONS AND CORPORATIONS.

As a result of its investigation the commission finds that there are 17 voluntary associations and 2 corporations organized under or subject to the provisions of chapter 437 of the Acts of 1903, which hold shares of corporations organized under the general or special laws of the Commonwealth, for the purpose of carrying on within the Commonwealth the business of a railroad, street railway, electric railroad, elevated railway, gas or electric light, heat or power company. Of such associations and corporations 8 concern railroads or street railways and 11 concern gas or electric companies.

They are classified, and the character and extent of their operations and their relation to the several public services so composed are described in detail as follows: ¹ —

GAS AND ELECTRIC COMPANIES.

In the gas and electric field there is but one instance of a holding corporation within the terms of the resolve, and that relates to power companies, so called, namely: —

The Massachusetts Company.

There are 10 voluntary associations within the terms of the resolve, namely: —

1. Boston Electric Associates.
2. Cambridge Electric Securities Company.
3. Central Massachusetts Light and Power Company.
4. Commonwealth Gas and Electric Companies.
5. Goldthwaite Trust (so called for convenience).

¹ The data relative to the associations and corporations which hold shares of railroad or street railway companies are omitted.

6. Ludlow Manufacturing Associates.
7. Massachusetts Gas Companies.
8. Massachusetts Lighting Companies.
9. Massachusetts Light and Traction Companies.
10. North Boston Lighting Properties.

These 10 voluntary associations may be further divided into four groups:—

I. Associations holding the securities of but one company:—

- (*a*) Cambridge Electric Securities Company.
- (*b*) Ludlow Manufacturing Associates.
- (*c*) Goldthwaite Trust.

II. Associations holding securities of gas and electric companies only:—

- (*a*) Central Massachusetts Light and Power Company.
- (*b*) Commonwealth Gas and Electric Companies.
- (*c*) Massachusetts Light and Traction Companies.
- (*d*) North Boston Lighting Properties.

III. Associations holding securities both of gas and electric companies and of other companies from which said gas and electric companies purchase gas, materials, supplies or services:—

- (*a*) Massachusetts Gas Companies.
- (*b*) Massachusetts Lighting Companies.

IV. Associations holding securities of other public-service corporations as well as gas and electric companies:—

- (*a*) Boston Electric Associates.

HOLDING CORPORATIONS.

The Massachusetts Company is a corporation organized Dec. 17, 1908, under the Business Corporation Law, with an authorized capital of \$500,000, for the purpose:—

1. To acquire, by purchasing, subscription or otherwise, and to own, hold, sell, assign, transfer, mortgage, pledge or otherwise deal in and dispose of, any bonds, debentures or other securities or evidences of indebtedness, or any shares in the capital stock of any other corporation or corporations, association or associations of the Commonwealth of Massachusetts, or of any other State, territory or country; and while owner or holder thereof to exercise all the rights, powers and privileges

of ownership, including the right to vote in respect of any shares of stock owned or held by the company.

2. To aid in any manner any corporation or association any of whose shares, bonds, debentures, securities or evidences of indebtedness are owned or held by the corporation, and to do any acts or things designed to protect, preserve, improve or enhance the value of any such shares, bonds or other securities or evidences of indebtedness.

3. To do such other things as may be convenient or necessary in connection with the foregoing purposes.

Its last certificate of condition, filed Feb. 21, 1912, showed that it had issued prior to that date capital stock of the par value of \$10,000, and had outstanding funded indebtedness to the amount of \$1,200,000, and that its assets consisted of securities and notes receivable to the amount of \$1,210,000.

This company owns the entire capital stock and certain debt of the Connecticut River Transmission Company, a corporation organized under the provisions of chapter 110 of the Revised Laws, with an authorized capital stock of \$700,000, for the purpose of "generating, manufacturing, storing, transmitting, furnishing, purchasing, and selling electricity for mechanical, manufacturing, railroad, railway, and heating purposes, and for the use of municipalities and companies lawfully engaged under the laws of this Commonwealth in the business of furnishing electricity for light, heat or power; and for the erection and maintenance of poles, lines, conduits and wires for the transmission of electricity for the foregoing purposes," and also of the French King Rapids Power Company, a corporation duly established by chapter 580 of the Acts of 1908, and having an outstanding capital stock of \$5,000.

The stock of the Massachusetts Company is owned by the Connecticut River Power Company of Maine, a corporation duly organized under the laws of the State of Maine, with an outstanding capital of \$3,200,000. — \$500,000 preferred, \$2,700,000 common. The bonds of the Massachusetts Company have been sold to investors. The Connecticut River Power Company of Maine also owns the stock of the Connecticut River Power Company of New Hampshire, a corporation duly established by chapter 306 of the Acts of New Hampshire Legislature for 1903 (amended in 1907 by chapter 244 and in 1909 by chapter 326), which has been merged with a corporation known as the Connecticut River Power Company of Vermont, duly established by chapter 201 of the Acts of Vermont for 1902 (amended by Acts of 1904, chapter 209, and Acts of

1906, chapter 340). The New Hampshire company had outstanding capital of \$2,000,000, — \$500,000 preferred, \$1,500,000 common, — and also bonds to the amount of \$2,000,000. Its bonds have been sold to investors.

The Connecticut River Power Company of New Hampshire owns a dam and power house situated in the town of Vernon, which were completed and began to generate and deliver electricity in December, 1909. The Connecticut River Transmission Company owns and operates a high-tension transmission line, connecting with the hydro-electric station at Vernon, from the New Hampshire line to Gardner, Fitchburg, Clinton, Marlborough and Worcester, and a second line from the Vermont line to the Hoosac Tunnel. By its last certificate of condition, filed Feb. 21, 1912, the Transmission company had outstanding capital stock of the par value of \$700,000 and indebtedness of \$727,184.82, and assets consisting of lands, lines, buildings and apparatus, cash and debts receivable and supplies equivalent in amount.

The French King Rapids Power Company controls an undeveloped water power on the Connecticut River between the towns of Gill and Northfield and Erving. By its last certificate of condition, filed Feb. 21, 1912, it had outstanding capital stock of the par value of \$5,000, and no indebtedness.

VOLUNTARY ASSOCIATIONS.

I. Those relating to the Securities of but One Gas or Electric Company.

(a) *Cambridge Electric Securities Company.* — This is an association created in 1903 by a majority of the stockholders of the Cambridge Electric Light Company. Under the terms of the "agreement and declaration of trust" by which it was created, the subscribers exchanged their shares of the stock of the Cambridge Electric Light Company for certificates issued by the trustees of the association, share for share. The holders of the trustees' certificates are entitled proportionately to share in the income of the trust estate, to subscribe for new stock of the Cambridge Electric Light Company, such new stock, however, to be held by the trustees and trustees' certificates to be issued therefor, share for share, to the subscribers, and upon termination of the trust to have re-delivered to them by the trustees shares of the Cambridge Electric Light Company equal in number to the trustees' certificates held by them respectively. The trust by its terms was to have been terminated

on July 1, 1906, but this period has been extended to July 1, 1916. Two of the three trustees are directors and president and vice-president, respectively, of the Cambridge Electric Light Company. The outstanding capital stock of that company on Aug. 31, 1912, was \$850,000, divided into 8,500 shares of the par value of \$100 each. There were then outstanding trustees' certificates representing 6,080 shares. Dividends have been paid to holders of trustees' certificates as declared and paid by the Cambridge Electric Light Company, less a small deduction to cover the expenses of the trust.

(b) *Ludlow Manufacturing Associates*. — This is an association organized in 1902 to take over certain properties and activities theretofore conducted by the Ludlow Manufacturing Company, but deemed to be beyond its corporate powers. At the same time the association acquired and still holds all of the capital stock of the Ludlow Manufacturing Company. Upon the basis of the property then and since then acquired, the trustees have issued certificates for 40,000 shares of a par value of \$100 each. The association carries on an extensive business in the manufacture of flax and other fibers and of paper and carpets, and owns a large amount of property in Ludlow. By chapter 200 of the Acts of 1889 the Ludlow Manufacturing Company was authorized to supply the town of Ludlow with water and electric light. Since 1902, while the company has retained its charter, the water and electric property has been owned and operated by the trustees of the association. The trustees, having been advised, however, that the company rather than the association should carry on the business of supplying water and electricity in Ludlow, conveyed the water and electric distribution systems to the company on Dec. 26, 1911, and entered into a contract to furnish electricity to the company. The company's capital stock was at about the same time reduced to \$50,000, and its business is confined solely to the supply of water and electricity in Ludlow. All of its capital stock is held by the association, and all of its directors and officers are trustees of the association.

(c) *Goldthwaite Trust (so called)*. — This is a trust created on March 1, 1910, relating to the capital stock of the Dedham and Hyde Park Gas and Electric Light Company. Under its terms stockholders of said company may become parties by transferring their shares to the trustees and receiving in exchange an equal number of shares in the trust. Holders of trustees' certificates are entitled to be paid proportionately all dividends declared and paid on the stock of the Dedham and Hyde Park company, forming the trust estate, and a guarantee fund is created for the pur-

pose of guaranteeing to the holder of each share issued by the trustees an annual dividend of 5 per cent. on a par value of \$100 per share. The trust is to terminate at the end of twenty years, or if, meantime, the earnings of the Dedham and Hyde Park company shall for three successive years be 14 per cent. per annum upon its capital stock outstanding from time to time during said period, and if the regular dividends declared and paid by said company upon the shares forming the trustee estate shall be sufficient for the trustees to declare and pay not less than 5 per cent. per annum upon the trust certificates issued and outstanding, then the trust is to terminate. One thousand shares of the Dedham and Hyde Park company, of a par value of \$50 each, had been transferred to and deposited with the trustees under this trust on Aug. 31, 1912, and this comprised all of the trust estate. The trustees had issued 1,000 shares of trust certificates therefor. There were on that date outstanding 3,119 shares of the Dedham and Hyde Park company, having a par value of \$155,950. One of the three trustees of the association is a director of the Dedham and Hyde Park company.

II. Associations holding Securities of Gas and Electric Companies only.

(a) *Central Massachusetts Light and Power Company.*—This association was organized on June 26, 1912, to hold for investment and profit certain shares of stock and securities of sundry electric companies and certain other property. The beneficial interest in the trust created by its "agreement and declaration of trust" is divided into 6,500 preferred shares and 6,500 common shares. The latter have no par value. The former have a par value of \$100, are entitled to cumulative preferred dividends of 5 per cent. the first year and increasing thereafter yearly to 6 per cent. after May 15, 1918. The preferred shares have a preference in liquidation, and are entitled to \$110 if the trust is terminated within two years and to amounts increasing thereafter yearly up to \$125 if the termination occurs after May 15, 1918. The trust is to continue, unless terminated meantime by certain stipulated contingencies, during the life of the survivor of certain specified lives in being and twenty-one years thereafter.

By the terms of the trust 6,500 shares common and 6,500 shares preferred were to be issued by the trustees upon the receipt of 1,500 shares Central Massachusetts Electric Company,

1,528 shares Union Light and Power Company (formerly Foxboro Electric Company), 570 shares Ware Electric Company, and \$25,000 in cash. Prior to Aug. 31, 1912, all of the foregoing stocks and cash had been received by the trustees except 1,028 shares of Union Light and Power Company, and they had issued therefor 6,500 shares common and 4,600 shares preferred of the association.

On Aug. 31, 1912, the relation of the association to its subsidiaries was as follows:—

Subsidiaries.

	Capital Stock.	Bonds.	Notes.	Stock held by Associa- tion.	Bonds and Notes held by Associa- tion.
Central Massachusetts Electric Company,	\$150,000	\$150,000	\$28,674	\$150,000	—
Union Light and Power Company, . . .	110,300	—	30,000	50,000	\$5,000
Ware Electric Company,	57,000	—	151,000	57,000	20,000
	<u>\$317,300</u>	<u>\$150,000</u>	<u>\$209,674</u>	<u>\$257,000</u>	<u>\$25,000</u>

Association.

<i>Assets.</i>	<i>Liabilities.</i>
Capital stock of subsidiaries, at par, \$257,000 00	Preferred shares, 4,600, at \$100 . \$460,000 00
Bonds and notes of subsidiaries, . . . 25,000 00	Common shares, 6,500, no par, . . . —
Cash, 454 33	
<u>\$282,454 33</u>	<u>—</u>

All of the capital stock of the subsidiaries has been issued at par, and all of the capital stock of the Central Massachusetts Electric Company and \$27,300 at par of the capital stock of the Ware Electric Company were issued prior to June, 1894. The trustees constitute a majority of the directors of each of the subsidiary companies.

The first fiscal year of the association has not yet been completed. An initial dividend, however, was paid to the holders of the preferred shares in August last, amounting to \$2,331.95.

The Central Massachusetts Electric Company and the Ware Electric Company supply adjoining territories with electricity, but the territories supplied by the Union Light and Power Company are widely separated, and its plant has no possibility, present or future, of a physical relation with the plant or plants supplying the first two companies named.

(b) *Commonwealth Gas and Electric Companies.*— This asso-

ciation was organized on Sept. 19, 1910, to hold the shares of the capital stock and other securities of certain gas and electric companies with the intent "to facilitate the management of the property" so held. The beneficial interest in the trust is divided into 15,005 preferred and 15,005 common shares. The latter have no par value. The former have a par value of \$100 each, and are entitled to cumulative preferred dividends of 5 per cent. per annum up to July 15, 1914, $5\frac{1}{2}$ per cent. thereafter until July 15, 1916, and 6 per cent. thereafter. The holders of preferred shares have a preference in liquidation, and are entitled to receive \$110 for each share if the trust is terminated on or before July 15, 1914, \$115 if terminated thereafter prior to July 15, 1916, and \$125 if terminated after the last-named date. The trust is to continue for twenty years after the death of the last survivor of the signers of the "agreement and declaration of trust," unless sooner terminated by the happening of certain contingencies therein specified.

Under the terms of this trust the trustees acquired in October, 1910, and from time to time thereafter, all of the capital stock of the Athol Gas and Electric Company and of the Marlboro-Hudson Gas Company and \$165,000 in cash. For this the trustees have issued all of the common shares of the association, to wit, 15,005 shares, and for the capital stock of the Athol company $6.095\frac{3}{4}$ shares preferred, for the capital stock of the Marlboro-Hudson company 2,275 shares preferred, and for the \$165,000, 1,650 shares preferred, or $10,020\frac{3}{4}$ preferred shares in all. Of the common shares the owners deposited with the trustees 5,962 shares for the purpose of making the amount of common shares outstanding equal the preferred shares. As preferred shares are issued, the owners of these 5,962 common shares are entitled to the release of an equal number of their shares so deposited.

On Aug. 31, 1912, the relation of the association to its subsidiaries was as follows, viz.:—

Subsidiaries.

	Capital Stock.	Bonds.	Notes.	Stock held by Associa- tion.	Notes held by Associa- tion.
Athol Gas and Electric Company, . .	\$294,300	\$65,000	\$340,500	\$294,300	\$132,500
Marlboro-Hudson Gas Company, . .	130,000	41,500	129,500	130,000	7,500
	\$424,200	\$106,500	\$470,000	\$424,300	\$140,000

(c) *Massachusetts Light and Traction Companies.*—This association was organized in 1909 for the following purposes: "to subscribe for, purchase, invest in, hold, own, assign, pledge and otherwise dispose of shares of capital stock, bonds, mortgages,

debentures, notes and other securities, obligations, contracts and evidences of indebtedness of corporations organized under the laws of the Commonwealth of Massachusetts, or any other State, or the United States of America, including corporations which own, operate or lease, or which are organized for the purpose of constructing, owning, operating or leasing, banks, street railways, gas lighting, heating or power companies, electric lighting, heating or power companies or gas or electric light companies of any character or description in the Commonwealth of Massachusetts or any territory adjacent thereto, and corporations whose funds are, or may be, invested on the shares of stock, bonds or other securities of any corporation of the character hereinbefore described; to exercise in respect to any such shares of stock, bonds or other securities of corporations any and all rights to vote, to issue bonds and other obligations, and to secure the same by pledging or mortgaging the whole or any part of the obligations for the proper purposes of the association, and to do any and all acts and things tending to increase the value of the property at any time held by the association."

Its by-laws, which seem to constitute its agreement and declaration of trust, provide that the title of all of its property shall vest in 3 trustees, and that its capital shall be divided into 100,000 shares of the par value of \$1 each, bearing 5 per cent. noncumulative dividends, to be designated as "preferred A stock;" 50,000 shares of the par value of \$5 each, bearing 6 per cent. noncumulative dividends, to be designated "preferred B stock," and 10,000 shares of the par value of \$25 each, of common stock. Of the stock so authorized the trustees issued at the outset preferred stock of series B to the par value of \$50 and common stock to the par value of \$50 for each \$50 share of the capital stock of the Hatfield Gas Company, to the amount of \$1,200 in all at par; and they acquired the capital stock of the Bernardston Acetylene Light Company to the par value of \$1,200 for \$640 in cash and preferred B stock of the par value of \$155 and common stock of the par value of \$300. The trustees have meantime issued additional stock to the amount hereinafter named for cash and stock in the two companies named.

On Aug. 31, 1912, the relation of the association to its subsidiaries was as follows:—

Subsidiaries.

	Capital Stock.	Bonds.	Notes.	Stock held by Associa- tion.	Notes held by Associa- tion.
Bernardston Acetylene Light Company, .	\$2,300	-	\$300	\$2,200	-
Hatfield Gas Company,	4,750	-	2,400	4,100	-
	\$7,050	-	\$2,700	\$6,300	-

Association.

<i>Assets.</i>		<i>Liabilities.</i>	
Stock of subsidiaries at par, . . .	\$7,050 00	Common stock, 329 shares at \$25, . . .	\$8,225 00
Cash,	500 00	Preferred A stock, 3,102 shares at \$1,	3,102 00
		Preferred B stock, 1,672 shares at \$5,	8,360 00
		Notes payable,	2,657 00
	<u>\$7,550 00</u>		<u>\$22,344 00</u>

The capital stock of the Hatfield Gas Company has all been issued at par. The Bernardston Acetylene Light Company is unincorporated. The trustees of the association do not constitute a majority of the directors of either of the subsidiaries. The last fiscal year of the association closed on June 30, 1912, and it does not appear that the association had any income, but that its expenditures for interest and principal amounted to \$260, and dividends were paid on preferred A stock to the amount of \$75 in all. The two companies in question own and operate small acetylene gas plants in the respective villages of Bernardston and Hatfield.

(*d*) *North Boston Lighting Properties.* — This association was organized Feb. 1, 1911, for the purpose of acquiring certain shares of the Malden Electric Company, People's Gas and Electric Company of Stoneham and Salem Electric Lighting Company, together with a certain sum in cash. The trustees are authorized by its agreement and declaration of trust to engage: —

(1) In the business of acquiring, owning, managing, exchanging, selling and dealing in the stocks, shares, bonds, notes, obligations and securities of: (*a*) electric light companies, electric power companies, electric light and power companies, or electric companies of any kind, gas companies and corporations or associations that may be engaged in whole or in part in manufacturing and supplying gas and electricity or

either of them, whether for light, heat, power or other purposes; (b) of corporations or associations engaged in whole or in part in manufacturing, selling, repairing, dealing in or operating machines, plants, equipments, supplies or other articles used by or useful for companies, corporations or associations of the above-mentioned character; and (c) of corporations or associations carrying on any business similar in character to any of the operations above described. The term "securities" is hereinafter employed to designate collectively the "shares, bonds, notes, obligations and securities" above referred to.

(2) In any business or operation which in the judgment of the trustees may be beneficial to the business or dealings carried on by them under the foregoing provisions.

The trust is to continue for twenty-one years after the death of the survivor of certain parties named. The beneficial interest in the trust was divided in the first instance into 9,781 shares preferred and 13,825 shares common, with authority to increase the same for certain purposes specified and in a manner similar to increases of stock of regularly organized corporations. The shares have no par value, but the preferred shares are entitled to a preferential cumulative dividend at the rate of \$6 per annum and to preference in liquidation. Both common and preferred shareholders have equal voting powers on all matters on which shareholders are entitled to vote.

The shares in the trust named above were issued in February, 1911, in exchange for the transfer and delivery to the trustees of 2,671 shares of Malden Electric, 3,537 shares of Salem Electric, 100 shares of People's Gas and Electric and \$125,000 in cash. Within the same month the trustees also acquired 8,405 shares of the Malden and Melrose Gas Light Company in exchange for 11,203 $\frac{2}{3}$ preferred and 4,202 $\frac{1}{2}$ common shares of the trust, and 3,992 of the Suburban Gas and Electric Company in exchange for 5,988 preferred and 3,493 common shares of the trust. In each instance the trustees thus acquired more than a majority of the outstanding capital stock of the subsidiary companies. Additional stock of the subsidiaries has been acquired as the same has been increased, and additional trustees' certificates have been issued therefor. The People's company has meantime been consolidated with the Malden Gas Company.

On Aug. 31, 1912, the relation of the association to the subsidiaries was as follows:—

Subsidiaries.

	Capital Stock.	Bonds.	Notes.	Stock held by Associa- tion.	Bonds and Notes held by Associa- tion.
Malden Electric Company,	\$525,000	\$100,000	\$460,000	\$467,600	—
Malden and Melrose Gas Light Company,	1,624,000	—	480,000	1,547,200	—
Salem Electric Lighting Company,	495,000	—	25,000	491,250	—
Suburban Gas and Electric Company,	684,500	—	175,000	653,200	—
	\$3,328,500	\$100,000	\$1,140,000	\$3,159,250	—

Association.

<i>Assets.</i>		<i>Liabilities.</i>	
Capital stock of subsidiaries, at par,	\$3,159,250 00	Preferred shares, 47,565 $\frac{3}{4}$ (no par),	—
Premium paid in on same,	739,113 62	Common shares, 30,378 $\frac{1}{16}$ (no par),	—
Cash and prepaid interest,	1,554 17	Notes payable,	\$86,000 00
		Accounts payable,	316 21
	\$3,899,917 79		—

The notes of the association were issued to provide funds for the purchase of stock of the subsidiaries until such time as additional shares of the trust may be issued and disposed of.

With the exception of the Salem Electric Lighting Company, the trustees constitute a majority of the board of directors of each of the subsidiary companies.

The last fiscal year closed June 30, 1912, and the income and disbursements were as follows:—

Income.

Malden Electric Company, dividends,	\$69,442 50
Malden and Melrose Gas Company, dividends,	100,975 00
Salem Electric Lighting Company, dividends,	53,121 00
Suburban Gas and Electric Company, dividends,	58,352 00
	<hr/>
	\$281,890 50

Disbursements.

Dividends on preferred shares,	\$267,625 50
Trustees' fees and expenses,	2,135 00
Other expenses,	1,861 10
Interest on notes payable,	1,740 58
	<hr/>
	273,362 18
Surplus,	<hr/>
	\$8,528 32

The Suburban Gas and Electric Company occupies a territory adjacent to the territories, respectively, of the Malden Gas and

Malden Electric companies. It makes no gas and purchases substantially all of its gas from the Malden Gas Company. It purchases a considerable part of its electricity from the Malden Electric Company. The Salem Electric Lighting Company has no physical relation with either of the other companies, and, in fact, the territory which it supplies is separated from theirs by cities and towns supplied by another company.

III. Associations holding Securities Both of Gas and Electric Companies and of Other Companies from which Said Gas and Electric Companies purchase Gas, Materials, Supplies or Services.

(a) *Massachusetts Gas Companies.*—This association was organized in 1902 for the purpose of acquiring certain property and cash, and by its agreement and declaration of trust its trustees were authorized to engage:—

(a) In the business of manufacturing, buying, selling and dealing in coal, oil, coke, gas and all products thereof.

(b) In the business of manufacturing and supplying gas or electricity or any other agent for light, heat, power or other purposes.

(c) In the business of acquiring, owning, managing, exchanging, selling and dealing in the stocks, shares and securities of corporations, trusts or associations, engaged, in whole or in part, in any business above mentioned, or in owning or operating railways or railroads or transporting passengers, merchandise, mails or express matter, or in manufacturing, selling or repairing machines, equipments, supplies or other articles used by corporations, trusts or associations of any of the classes above mentioned, or in the business of acquiring, owning, managing, exchanging, selling or dealing in the stocks, shares or securities of any corporation, trust or association which owns, or whose stock or securities are based upon or secured by, the stocks or securities of any corporation, trust or association of the character above mentioned.

(d) In any business similar in character to that above mentioned which the trustees may deem expedient; and to acquire, hold and dispose of the stocks, shares or securities of corporations, trusts or associations doing business of a character similar to any business above described.

The beneficial interest in the trust was divided in the first instance into 150,000 preferred and 150,000 common shares, each of the par value of \$100. The preferred shares are entitled to preferential cumulative dividends at the rate of 4 per cent. per annum, and to preference in liquidation to the extent of their

par value. Authority is given to the trustees to increase the shares from time to time with the consent of two-thirds of the shares then outstanding, in like manner and upon similar proceedings as applicable to the increase of the capital stock of a corporation. The trust is to continue, unless terminated meantime upon certain stipulated contingencies, for a period of twenty-one years after the death of the survivor of the parties to the "agreement and declaration of trust."

At the outset the trustees issued 150,000 preferred and 150,000 common shares, and acquired therefor: —

- 19,986 shares of Brookline Gas Light Company.
- 5,176 shares of Dorchester Gas Light Company.
- 1,398 shares of Jamaica Plain Gas Light Company.
- 10,000 shares of Massachusetts Pipe Line Gas Company.
- 174,592 shares of New England Gas and Coke Company.
- \$1,000,000 bonds of Boston United Gas.
- \$1,285,000 certificates of Brookline Gas Light Company.
- \$115,000 notes of Brookline Gas Light Company.
- \$1,025,000 notes of Massachusetts Pipe Line Gas Company.
- \$8,000,000 mortgage of New England Gas and Coke Company.
- \$3,000,000 in cash.

In 1903 there were duly authorized and issued 100,000 shares common and 100,000 shares preferred in exchange for 4,994 shares of Boston Gas Light Company, 4,383 shares of South Boston Gas Light Company, 5,993 shares of Roxbury Gas Light Company and 19,993 shares of Bay State Gas Company of Massachusetts.

In 1905 the Boston Gas Light Company, Brookline Gas Light Company, Bay State Gas Company, Roxbury Gas Light Company, South Boston Gas Light Company, Dorchester Gas Light Company, Jamaica Plain Gas Light Company and Massachusetts Pipe Line Company were consolidated as the Boston Consolidated Gas Company. Since 1905 the trustees have acquired all or a controlling interest in the Boston Phoenix Lighting Company, Boston Tow Boat Company, Chelsea Gas Light Company, Citizens' Gas Light Company of Quincy, East Boston Gas Company, New England Coal and Coke Company and Newton and Watertown Gas Light Company. The Chelsea and East Boston companies, since their acquisition by the trustees, have consolidated as the East Boston Gas Company.

The relation of the association to its subsidiaries on Aug. 31, 1912, was as follows: —

Subsidiaries.

	Capital Stock.	Bonds.	Notes.	Stock held by Associa- tion.	Bonds and Notes held by Associa- tion.
Boston Consolidated Gas Company, .	\$15,124,600	-	\$2,173,052	\$15,111,600	\$2,143,052
Boston Phoenix Lighting Company, ¹ .	110,000	-	-	82,500	-
Boston Tow Boat Company,	400,000	-	90,000	400,000	90,000
Citizens' Gas Light Company, Quincy, .	383,000	-	300,000	383,000	300,000
East Boston Gas Company,	575,000	-	45,000	567,700	45,000
New England Coal and Coke Company, ² .	500,000	-	2,900,000	499,000	2,900,000
New England Gas and Coke Company, ³ .	17,500,000	-	1,044,515	17,500,000	1,044,515
Newton and Watertown Gas Light Com- pany.	560,000	-	202,500	560,000	202,500
	\$35,152,600	-	\$6,755,067	\$35,103,800	\$6,725,067

¹ Maine corporation.² The New England Coal and Coke Company owns entire capital stock of Federal Coal and Coke Company and 2,000 shares of J. B. B. Coal Company.³ Unincorporated voluntary association.*Association.*

<i>Assets.</i>		<i>Liabilities.</i>	
Capital stock of subsidiaries, at par, \$35,103,800		Common shares,	\$25,000,000
Premium on capital stock of Bos- ton Consolidated Gas Company, 8,893,264		Preferred shares,	25,000,000
Premium paid in on stock of other subsidiaries, 141,000		Bonds,	9,641,000
Notes of subsidiaries, 6,725,067			
Federal Coal and Coke Company bonds, 439,000			
Cash, 336,460			
Other assets, 42,099			
	\$51,680,690		\$59,641,000

The trustees, or certain of them, constitute a majority of the respective boards of directors of the Boston Consolidated Gas Company, Boston Tow Boat Company, New England Coal and Coke Company, but not of the other subsidiaries.

The last fiscal year of the association closed June 30, 1912, and the income and disbursements were as follows:—

Income.

Interest on bonds, notes, etc., of subsidiaries,	\$324,331 12
Dividends received from subsidiaries,	2,198,049 00
Profit on sale of securities,	550 00
Total income,	\$2,522,930 12

Disbursements.

Expenses,	\$66,197 97	
Interest on bonds and notes,	370,567 66	
Dividend on preferred shares,	1,000,000 00	
		<hr/>
		\$1,436,765 63
Surplus,		<hr/>
		\$1,086,164 49

The cities and towns served by the Boston, East Boston, Newton and Quincy companies constitute one compact area of supply. The Newton and Quincy companies purchase all of their gas from the Boston company, and the East Boston company, while still operating its own gas works, purchases a considerable proportion of its output from the Boston company. The Boston company sells to its own customers and to the other companies a mixed coal and water gas. It buys all of its coal gas from the New England Gas and Coke Company, and makes its own water gas, employing in this process coke purchased of the New England Gas and Coke Company. The New England Coal and Coke Company sells coke for the Gas and Coke company and transports coal for the same company. The Boston Tow Boat Company, with its fleet of tugs and lighters, renders services to the Coal and Coke company.

(b) *Massachusetts Lighting Companies.* — This association was organized in 1903 for the purpose of acquiring certain shares of the capital stock and other securities of sundry gas and electric light companies and certain other property, and to hold them for investment and profit. By its "agreement and declaration of trust," its trustees, among other powers, are specifically authorized to "subscribe for, purchase, acquire and hold shares in the capital stock or securities or obligations of any corporations (1) owning or operating railways or railroads, or engaged in the business of transporting merchandise, mails or express matter; or (2) engaged in whole or in part in supplying light, water, heat or power; or (3) engaged in manufacturing or in any way dealing in any articles used by such corporations as aforesaid; or (4) engaged in insurance of any kind recognized by the laws of Massachusetts; or (5) with the consent of a majority of the outstanding shares, given at a meeting called for that purpose, in the shares of stock and securities or obligations of any corporations engaged in any other business not hereinbefore included."

The beneficial interest was divided in the first instance into 4,000 shares of the par value of \$100 each. The trustees are authorized to increase the number of shares from time to time with the

consent of a majority of the shares then outstanding. The trust is to continue, unless sooner terminated upon certain stipulated contingencies, for a period of twenty years after the death of the survivor of the signers of the "agreement and declaration of trust."

At the outset 4,000 shares were issued to the subscribers, including the Light, Heat and Power Corporation, and the trustees acquired control of the Clinton Gas Light Company, Milford Electric Light and Power Company and Spencer Gas Company. Meantime, the number of shares has been increased from time to time for the purpose of acquiring the control of other gas and electric companies, and of providing for the increases in their capital stock and for their other financial needs.

On Aug. 31, 1912, the relation of the association to its subsidiary companies was as follows:—

Subsidiaries.

	Capital Stock.	Bonds.	Notes.	Stock held by Associa- tion.	Notes held by Associa- tion.
Adams Gas Light Company, . . .	\$60,000	—	\$25,900	\$60,000	\$25,900
Arlington Gas Light Company, . .	200,000	\$100,000	67,200	200,000	67,200
Ayer Electric Light Company, . . .	30,000	8,500	11,000	30,000	11,000
Clinton Gas Light Company, . . .	123,000	110,000	57,000	123,000	50,000
Gas and Electric Improvement Company,	50,000	—	—	50,000	—
Gloucester Gas Light Company, . .	150,000	—	68,500	146,300	52,500
Leominster Electric Light and Power Com- pany.	80,000	70,000	131,000	80,000	98,500
Leominster Gas Light Company, . .	50,000	50,000	113,500	49,200	94,000
Lexington Gas Company,	40,000	—	—	40,000	—
Light, Heat and Power Corporation, ¹ .	500,000	100,000	265,279	500,000	105,000
Milford Electric Light and Power Company,	40,000	40,000	17,800	40,000	16,800
Milford Gas Light Company, . . .	72,300	—	34,600	71,300	6,100
Mill River Electric Light Company, .	15,000	12,000	5,000	15,000	5,000
Northampton Electric Lighting Company,	117,400	78,000	—	117,400	—
Northampton Gas Light Company, . .	120,000	—	51,000	119,950	19,000
North Adams Gas Light Company, . .	200,000	—	358,500	200,000	192,500
Spencer Gas Company,	97,500	85,000	—	96,800	—
Williamstown Gas Company,	40,000	—	20,500	40,000	20,500
Worcester County Gas Company, . . .	85,000	—	288,900	45,000	168,900
	\$2,070,200	\$653,500	\$1,515,679	\$2,023,950	\$932,900

¹ West Virginia Corporation.

Association.

<i>Assets.</i>		<i>Liabilities.</i>	
Capital stock of subsidiaries, at par,	\$2,023,950	Shares, 42,669 at \$100, . . .	\$4,266,900
Premium paid in on same, . . .	89,816	Notes receivable,	12,400
Notes of subsidiaries,	932,900		
Accounts receivable,	22,350		
Cash,	99,699		
	<u>\$3,168,715</u>		<u>\$4,279,300</u>

The trustees or certain of them constitute a majority of all of the respective boards of directors of the subsidiary companies, with the exception of the Gas and Electric Improvement Company.

The last fiscal year of the association closed on June 30, 1912, and the income and disbursements were as follows:—

Income.

Interest on notes, etc., of subsidiaries,	\$51,850 72
Dividends received from subsidiaries,	250,711 50
	<u>\$302,562 22</u>

Disbursements.

Expenses,	\$9,579 81
Dividends on outstanding shares,	283,682 00
	<u>293,261 81</u>
Surplus,	\$9,300 41

The North Adams, Adams and Williamstown Gas Light companies are combined gas and electric companies, serving one compact area of supply with gas and electricity generated by the North Adams company and sold to the other two. The Spencer Gas Company sells both gas and electricity, and the territory which it supplies is adjacent to that of the Worcester County Gas Company. The latter company sells gas only, and until the recent erection of its own works purchased gas from the Spencer company. The Clinton Gas Light Company supplies both gas and electricity, and the territory in which it is selling electricity is adjacent, respectively, to the territories supplied by the Ayer and the Leominster electric companies. The Mill River Electric Light Company occupies a territory adjacent to that of the Northampton Electric Lighting Company, and purchases electricity of the latter company. The two Leominster companies and the two Northampton companies sell gas and electricity, respectively, in the same territory. The Light, Heat and Power Corporation sells materials and supplies to the several gas and electric companies,

and has in the past furnished engineering and undertaken construction for them. The Gas and Electric Improvement Company furnishes managerial services to the several gas and electric companies.

IV. Associations holding Securities of Other Public-service Corporations as well as Gas and Electric Companies.

(a) *Boston Electric Associates.* — This association was organized in 1910 for the purpose of acquiring the capital stock of sundry gas, electric light and railway companies, and certain other property, and to hold the same for investment and profit. By its "agreement and declaration of trust," the trustees, among other powers, are specifically authorized to "subscribe for, purchase, acquire and hold the bonds of any State, or of a county, city or town of any State of the United States of America which has not at any time repudiated any of its debts; they may also subscribe for, purchase, acquire and hold shares in the capital stock or securities or obligations of any corporations (1) owning or operating railways or railroads, or engaged in the business of transporting merchandise, mails or express matter; or (2) engaged in whole or in part in supplying light, water, heat or power; or (3) engaged in manufacturing or in any way dealing in any articles used by such corporations as aforesaid; or (4) engaged in insurance of any kind recognized by the laws of Massachusetts; or, (5) with the consent of a majority of the outstanding shares, given at a meeting called for that purpose, in the shares of stock and securities or obligations of any corporations engaged in any other business not hereinbefore included."

The beneficial interest was divided into 1,500 common shares of the par value of \$100 each, distributed among the subscribers to the "agreement and declaration of trust." Provision is made for the issue from time to time, with the consent of two-thirds of the outstanding shares, of preferred shares of the par value of \$100 each, entitled to a preferential cumulative dividend of 6 per cent. per annum, and to preference in liquidation, and also in any year when dividends of 6 per cent. have been paid on the common shares in any year, to share equally with the common shares in any additional distribution for the year. The trust is to continue for twenty years after the death of the survivor of the signers of the "agreement and declaration of trust" unless sooner terminated as therein provided.

The common shares were issued at the outset to acquire a

controlling interest in the Buzzards Bay Electric Company, Martha's Vineyard Street Railway Company, Oak Bluffs Street Railway Company and Vineyard Lighting Company. The preferred shares have been issued meantime to acquire a controlling interest in the Vineyard Haven Gas and Electric Company and for cash.

The relation of the association to its subsidiaries on Aug. 31, 1912, was as follows:—

Subsidiaries.

	Capital Stock.	Bonds.	Notes.	Stock held by Associa- tion.	Notes held by Associa- tion.
Buzzards Bay Electric Company, . . .	\$11,000	—	\$73,623	\$11,000	\$66,027
Martha's Vineyard Street Railway Com- pany.	8,000	—	—	8,000	—
Oak Bluffs Street Railway Company, .	60,000	—	7,295	60,000	6,629
Vineyard Haven Gas and Electric Com- pany.	10,000	—	—	10,000	—
Vineyard Lighting Company,	25,000	—	90,069	25,000	83,639
	\$114,000	—	\$170,987	\$114,000	\$156,295

Association.

<i>Assets.</i>		<i>Liabilities.</i>	
Capital stock of subsidiaries, at par,	\$114,000	Common shares, 1,500, at \$100, .	\$150,000
Notes of subsidiaries,	156,295	Preferred shares, 991, at \$100, .	99,100
	\$270,295		\$249,100

The trustees or certain of them constitute a majority of the respective boards of directors of the subsidiary companies.

The last fiscal year closed on June 30, 1912, and the income and disbursements were as follows:—

Income.

Interest on notes, etc., of subsidiaries,	\$7,376 29	
Dividends from subsidiaries,	277 23	
	—	\$7,653 52

Disbursements.

Expenses,	\$210 00	
Dividend on preferred shares,	3,801 00	
Dividend on common shares,	3,000 00	
	—	7,211 00
Surplus,		\$442 52

The Vineyard Haven Gas and Electric Company supplies gas only in Vineyard Haven. The Vineyard Lighting Company sells

both gas and electricity, but supplies gas in Oak Bluffs only, while supplying electricity in Oak Bluffs, Vineyard Haven and Edgartown. The Martha's Vineyard and Oak Bluffs Street Railways are in fact connected and operated as one system.

FEATURES OF PUBLIC REGULATION INVOLVED.

From the foregoing description of the existing holding associations and corporations which come within the scope of the resolve, it is evident that, excluding some which are in the nature of voting trusts merely, substantially all of the others have as a characteristic feature shares outstanding in number considerably in excess of the shares of the subsidiary companies. In several cases the properties of the subsidiary companies are of the same class, and so related that they may be and are for most purposes operated as integral parts of one public-service system. In still other cases the properties of the subsidiary companies are not of the same class, or are so widely separated as to be incapable of any physical union. In at least two instances public-service corporations are associated with ordinary trading corporations or companies, from which the public-service corporations purchase supplies, materials or services requisite for their operation. The Commonwealth has maintained for a considerable period a distinctive and consistent policy with respect to the supervision and regulation of public-service corporations of the character described in the resolve, and particularly with respect to their capitalization and consolidation. In order to make clear the possible relation of the features of holding associations mentioned above to the public interest, a brief statement of the legislative policy in question should be made.

The Railroad Commission was established in 1869, with broad recommendatory powers as to rates and service, and authority to require publicity of the condition and operations of the railroads and street railways. The Board of Gas and Electric Light Commissioners was established in 1885, with summary powers as to rates and service, and authority to require publicity of gas and electric light companies.

It has long been the statutory requirement that shares in all of the corporations in question shall be issued only for cash and at not less than par. Stock and scrip dividends and the division of the proceeds of stock or scrip among stockholders have been expressly forbidden for a period equally long. Both of these

features antedated the establishment of the regulatory commissions. Since 1894 the issue of stock, bonds, and, in the case of railroads and street railways, notes, etc., payable more than twelve months from their date have been subject to the control of the commission having supervision of that particular public service. For a considerable period prior to that year, upon an increase of the capital stock of gas companies the additional shares were required to be sold at public auction. Since that year all of the corporations named have been obliged to offer additional shares to the stockholders at not less than the market value thereof, and in any event at not less than par, — a requirement changed in 1908 with respect to railroads and street railways so that the stockholders may fix the price not less than par, subject to veto by the Railroad Commission if they deem the price fixed to be so low as to be inconsistent with the public interest; and in 1909 with respect to gas and electric light companies so that the directors may fix the price not less than par unless the Board of Gas and Electric Light Commissioners deem the price so low as to be inconsistent with the public interest, and in that event the Board may fix the price.

None of the corporations in question have been allowed to issue bonds in excess of the capital stock actually paid in, save that in 1908 the limit was increased to include premiums paid in on the stock of railroads and street railways, and in 1912 to twice the amount of the capital in the case of railroads. Since 1902 all of them may issue preferred stock, but not in excess of the common stock outstanding. No limitation has ever been imposed upon the dividends of gas and electric light companies. The early charters of the railroads expressly authorized 8 or 10 per cent. profits, and for many purposes this has been treated as in effect creating a maximum. The street railway law expressly provides that if dividends in excess of 8 per cent. are paid, an additional tax equivalent to the excess shall be paid.

The desirability of treating the supply of gas or electricity virtually as a monopoly was early recognized, and has been continued in the legislation relating to such companies. While authority is guardedly given gas companies to engage also in the supply of electricity, a purpose to forbid the merging of gas and electric companies expressly appears in the recent acts authorizing the consolidation of gas companies and electric companies respectively. A similar hostility exists with respect to the merging of street railways with railroads. In the general laws authorizing

consolidations they are confined to properties which are actually connected or operating in adjoining municipalities, and are subject to the approval of the commission having supervision of them, and to the limitations that the aggregate capital and aggregate debt of the consolidating companies shall not be increased thereby.

This body of legislation is plainly designed to allow no capital stock or funded debt to be issued save for physical property reasonably necessary for the service of the public, to keep the authorized capital stock as low as market and other conditions warrant, to prevent the capitalization of surpluses accumulated out of earnings, to withhold authority to consolidate public services different in character, and to limit consolidations to properties capable of becoming integral parts of one enlarged system. It is intended to create and preserve a status favorable to low rates and good service by rigid restrictions upon the issue of securities, and by authorizing direct interference with rates and service. While discouraging competition between companies engaged in the same business, it plainly proposes to preserve such degree of competition as may result from the independent operation of railroads and street railways and of gas and electric light companies serving the same communities.

The Legislature has also clearly expressed its purpose to prevent the entering of foreign holding corporations into the Commonwealth by an act which has been in force since 1894, and these, in their practical relation to the public interest, have many points in common with the domestic holding corporation or association (Revised Laws, chapter 126, section 11).

RELATION OF HOLDING ASSOCIATIONS AND CORPORATIONS TO POLICY DESCRIBED.

It may be assumed that the control of a public-service corporation by a holding association or corporation cannot of itself enlarge the former's corporate powers or relieve it from any obligation, restriction or limitation which the Legislature has imposed upon it. But the Legislature has a right to expect that its policy will be observed, not merely to the letter, but in the spirit of the enactments, by which it is expressed.

Whatever else may be said of the holding associations which have been described, it is plain that they have withdrawn from the market securities which the subsidiaries have been duly authorized to issue, and, in many instances, have substituted

therefor and placed with investors securities of an amount and character beyond what has been or can be issued with existing legislative sanction. It is true that the association securities are in fact entitled to no more than the earnings permitted the underlying corporations, but effective regulation is concerned with the use of earnings, and does not consist merely in occasional direct interference with rates. Any superimposed scheme of financing public services unchecked by statute, and tending to emphasize not the permanency and security but rather the speculative features of the investment, can hardly be said to promote this important phase of public regulation which the Legislature has chosen to follow so long and consistently. Such scheme has, instead, the effect of creating a situation whose necessities invite the taking of a heavy toll from the public, and may prevent or delay the normal advantages which might accrue to the public from the voluntary action of the subsidiary corporations in the reduction of rates and improvement of service.

It must also be plain that the linking together by a common control of the fortunes of two or more public-service corporations which the Legislature has been unwilling to consolidate, by as indissoluble bonds as human ingenuity, unaided by legislation, can devise, may, without any positive violation of law, neutralize if not fully nullify the legislative policy. Moreover, when such relation includes a trading company dealing in supplies, materials or services of the character required by the public-service corporations, it is obvious that if not obnoxious as in restraint of trade, the relation may result in a loss of that freedom of contract which has heretofore been regarded as of inestimable value.

In connection with the foregoing statements it is proper to add that there is reason to believe that in some instances weak and struggling properties have been brought together by holding associations under circumstances where no other course seemed practicable, and, as a matter of experience, their service has been greatly improved. In other instances changes in management and policy incident to the change in control have brought new life, energy and capital into the company. The discussion of this phase of the problem led to some criticism of the restrictive features of the present law, particularly with respect to the limitation of the dividends of street railway companies, the issue of stock at a premium and the limitations as to the amounts of bonds and preferred stock, and as to the issue of securities to effect consolidation. But it was not made clear that holding associations

would be eliminated by the liberalizing of these restrictions, and the suggestions, other than those relating to consolidations, involve a serious departure from the existing legislative policy, and seem to be beyond the scope of the resolve.

REMEDIES PROPOSED IN RESOLVE.

The resolve directs the commission specifically to consider the expediency of providing for the consolidation of the public-service companies now owned or controlled by holding associations or corporations, and to devise a method for the liquidation of the holding associations or corporations. The expediency of these remedies, however, is necessarily dependent upon such views as may be entertained with respect to legislation generally concerning such holding associations or corporations, a matter which is discussed later. Certain other considerations relating to these particular remedies alone seem to make any legislation with respect to such consolidation or liquidation undesirable.

A study of the relation to each other of the various subsidiary corporations controlled by the different holding associations makes it evident that certain consolidations might be readily accomplished under the existing law. In many instances where this is not true, consolidations might involve the merging of public services which it has heretofore been the policy of the Legislature to keep separate, or the merging of public-service corporations with ordinary trading corporations, which no one has yet suggested is in the public interest.

It was urged at the hearings that the present consolidation laws are an embarrassment to consolidations which might otherwise be accomplished. These objections seem to be to the limitation on the capital authorized to effect such consolidations, and to their restriction to properties capable of physical union. Experience, however, seems to have demonstrated that the existing consolidation laws have not proved to be a serious obstacle to their accomplishment in proper cases, and has also demonstrated, in many instances, that in spite of the restriction as to capitalization, they have been profitable to their immediate promoters. It may be true that in some instances the consolidation of properties incapable of physical union may be in the public interest. This was apparently recognized by the Legislature in the recent consolidation act of the Bay State Street Railway. But the commission be-

believes that it would be inexpedient to so amend the existing law as to leave the whole question to the discretion of the regulatory boards, without any indication of the general legislative policy, and that special cases may well be left for special consideration and enactment by the Legislature.

The Legislature has ample authority to deal with the subsidiary companies which are its own creation. It might, following the analogy of the foreign holding corporation act, provide that public-service corporations of the classes named in the resolve, a majority of whose stock is made to form the basis of the securities of holding associations or corporations, should themselves be dissolved. But it is quite another matter to attempt to provide for the liquidation of an association not created by statute, and resting on the contractual and equitable relations created by the parties to it. No satisfactory means by which such liquidation can be lawfully accomplished was suggested to the commission in the course of its investigation. None has occurred to it other than to offer some scheme for the reorganization of the holding associations in a corporate form on a basis sufficiently liberal to induce the change. Such an attempt would necessarily involve a radical departure from the recognized legislative policy for the supervision and regulation of public-service corporations, and the commission therefore makes no recommendation with respect to this particular remedy.

There does not seem to be any such urgency in the present situation with reference to the control of public-service corporations by voluntary associations as to justify the consolidation of these corporations or the liquidation of such holding associations at the expense of changes in law and policy which may tend to relax the control now exercised by the Commonwealth over its public-service corporations.

CONCLUSIONS AND RECOMMENDATIONS.

The only legislation with respect to voluntary associations is an act passed in 1909 (chapter 441) requiring "the trustees of a voluntary association under a written instrument or declaration of trust, the beneficial interest under which is divided into transferable certificates of participation or shares," to file a copy of such instrument or declaration of trust with the Commissioner of Corporations and with the clerk of every city or town in which the

association has a usual place of business. In case the trustees own or control a majority of the capital stock of the public-service corporations named in this resolve, they are also required to file annually with the Commissioner of Corporations and with the board having supervision of the corporations controlled a statement of the number of shares of such corporations so owned or controlled and the names of the holders of record of such shares.

The resolve under which the Tax Commissioner investigated voluntary associations a year ago directed that it be conducted with a view to determining their present legal status, and "whether or not their prohibition or further control and regulation by the Commonwealth is advisable and in the public interest." He reached the conclusion that the legal status of such associations "has been declared by the court in many cases to be partnerships created by an agreement or declaration of trust under the common law of contract. To say, then, that they should be prohibited would be an unwarranted interference with the right of contract, and would raise serious constitutional questions. My opinion is that since large amounts of capital have been put into these associations, and they have already been recognized by law, it would be wise to subject them to further regulation by the State, especially such of them as own, hold or control stocks of public-service corporations." He accordingly recommended the passage of five acts. The first concerns corporations dealing in real estate, and is not material to this inquiry, and for that matter is now law. The second provides that all voluntary associations shall file annually certificates of condition such as are required of business corporations. The third prohibits the holding by such associations hereafter of a majority of the stock of public-service corporations. The fourth provides for supervision by the regulatory boards of the relation of such holding associations to the public-service corporations controlled, and where associated with trading companies with which the public-service corporations have business dealings, the books, etc., of such trading companies shall be subject to the examination of the regulatory boards. The fifth prohibits any corporation organized under or subject to the Business Corporation Law from holding more than 10 per cent. of the stock of any public-service corporation. The present investigation is the direct result of these specific recommendations, and of the further statement of the Tax Commissioner: "Whether it would be wiser public policy to provide for the consolidation of

the controlled companies into the form of a Massachusetts corporation, and to provide for the liquidation of the holding company, I have not considered;" and therefore the respective principles of the acts so recommended have been carefully considered by the commission.

It is to be remembered at the outset that this investigation is not the result of any movement in aid of holding associations or corporations. The occasion is rather because of a vague but well-defined fear that they are inimical to the public interest and because the way has but recently been opened to holding corporations to enter the same field. Such associations as their designation of "voluntary" implies, originated in and are maintained by the free act of their members, unaided and unrestrained by legislation, and often for the indirect accomplishment of purposes prohibited to the public-service corporations controlled. The contrast between the motive actuating the superimposed holding device and the theory for the control of public service expressed in legislation has already been described. It is impossible to reconcile or combine in legislation the two. If the dominant motive of the holding device is in harmony with the public welfare, it must be frankly admitted that the legislative policy for the control of public services is obsolete and inadequate, and should be discarded. The commission is unwilling to make this concession, and is for this reason equally unwilling to recommend any legislation which shall countenance or seem to countenance an inconsistent policy.

It is urged that voluntary associations may take advantage of the investing public because their power to issue capital is not limited by any statute, but is wholly a matter of agreement between contracting parties; because they may issue their shares for a greater amount of par value than the par value of the shares of the public-service corporations owned by them; and because investors may be misled into believing that they are purchasing shares of public-service corporations instead of shares of voluntary associations or trusts. In so far as such shares or certificates of trust now outstanding have been legally issued, any regulation by the supervising boards or other public authority can apply only to future issues. It seems to the commission that any action in that direction might tend to give a deceptive value and sanction to the shares of voluntary associations now outstanding, and might be likely still further to mislead the public. While the prime

purpose of laws relating to the public supervision and regulation of public utilities is to protect the consumer rather than the investor, the interests of both will be conserved by requiring from these associations such information relative to them and the companies held by them as may be necessary in the public interest or needed for the successful regulation of their public-service subsidiaries, and by compelling them to adopt such name as may clearly distinguish them from the operating companies which they control.

It is urged, and not unnaturally in view of the facts, first, that the further activities of holding associations in the public-service field should be restrained; and second, that such associations as now exist should be given a certain definite period in which to divest themselves of their holdings. The first proposition was the basis of the third bill recommended by the Tax Commissioner. The commission believes that, if its recommendations are adopted by the Legislature, all public rights will be reasonably protected, at least until some new development of the situation arises which cannot now be foreseen. If the recommendations herein made are sufficient, as the commission believes they are, to prevent voluntary associations from obtaining any illicit profit on the shares of the subsidiary corporations which they hold, it is unlikely that voluntary associations will hereafter be formed for speculative or improper purposes.

The second proposition, unless ample time be given, might be attended with such disturbance to the subsidiary corporations as to be more embarrassing to the public whom they serve than allowing the holding associations unaided and unrestrained by legislation to extricate themselves as best they can from the complications which they themselves have created. For that matter "common control" and "community of interest" may exist without formal "voluntary associations," and, as already described, much that is inconsistent with the public interest grows out of this fact, irrespective of questions of capitalization and financing.

There is, however, one feature of the control by voluntary associations of our public-service corporations which, in its practical operations, aside from theoretical considerations, calls for legislative action. So long as a public-service corporation is owned independently it may be assumed that its relations with other companies and its general business dealings will be conducted solely in its own interest, and that public control of the corporation

itself, with the right to examine its books as our laws now provide, will be sufficient to protect the interest of the public in all questions which arise before our public boards. But where several public-service corporations are owned or controlled by one voluntary association, there is danger that relationships may be established and the business of the individual corporation conducted in the interest of the voluntary association rather than to the best advantage of the individual public-service corporation.

An examination of the books of the public-service corporation alone might not disclose this fact. For example, if a large public-service corporation, controlled by a voluntary association, deals with another corporation controlled by the same voluntary association, there may not be the same freedom on the part of the public-service corporation to make the best terms possible for itself as if it were under separate ownership. In other words, relationships may be established under common ownership between public-service corporations and other corporations and partnerships which are so peculiarly intimate that a public board dealing with the individual public-service corporation should have full power to examine into all the transactions and relations entered into between the individual public-service corporations and other corporations and partnerships under the same ownership or control.

The commission recommends, therefore, that the jurisdiction of the regulatory boards be extended in respect of the relations and transactions between the public-service corporations under their supervision and any voluntary association, partnership, express trust or corporation under the same ownership, control or management, and submits a bill in accordance with this recommendation. If this recommendation is adopted, it is believed that the rights of the consuming public may be fully protected, irrespective of the manner in which the shares of our public-service corporations may be owned or controlled.

The resolve under which this report is made provides: —

No business corporation shall acquire directly or indirectly any of the capital stock of a corporation organized under the general or special laws of the commonwealth for the purpose of carrying on within the commonwealth the business of a railroad, street railway, electric railroad, elevated railway, gas or electric light, heat or power company pending this investigation, nor until final action shall have been taken upon the report of this commission by the next general court.

So far as the commission is informed there is but one such holding corporation which owns any considerable amount of the shares of the capital stock of any public-service corporation other than the Boston Railroad Holding Company. Inasmuch as the latter corporation was created by the Legislature to meet a specific situation existing at the time of the enactment, the commission assumes that the Legislature did not intend that this commission should suggest any general legislation affecting that corporation.

A discussion of holding corporations would involve the consideration of most of the matters discussed with reference to voluntary associations, but the holding of shares of our public-service corporations by domestic business corporations might affect differently the rights of the public than if the same securities were held by a voluntary association. In the discussion of voluntary associations it appears that their share capital has no authority from the State and is not necessarily considered when our public boards fix rates for service rendered. If, however, the State were to permit domestic business corporations to issue shares of stock based upon the ownership of shares of our public-service corporations, it is probable that in rate cases which might arise between the public and the public-service corporations it would be claimed that the State had assented to the valuations which the business corporation had put upon the property or shares of stock of the public-service corporation, against which it had issued its own capital under statutory authority, and therefore that our public-service commissions would have to deal with the assets of the domestic business corporation as well as with those of the particular public-service corporation whose rates were in question.

Moreover, the general policy of the Commonwealth has been to restrict the right of public-service corporations to hold the stock of other corporations. Even if there should be any reason, which is not apparent, for a different policy in relation to the control of public-service corporations by some other form of corporation, this should be authorized only under proper safeguards by special act, as the general business corporation law makes no adequate provision for such purpose.

The commission therefore recommends that the temporary prohibition contained in the resolve under which it is acting be made permanent, and urges the enactment of a law to prohibit any domestic corporation organized under chapter 437 of the Acts of 1903 from purchasing, acquiring or holding more than 10 per

cent. of the total capital stock of any public-service corporation, and submits a bill in accordance with this recommendation.

What has heretofore been said with respect to the liquidation of voluntary associations and the consolidation of companies owned or controlled by them has been based upon the inexpediency of attempting to compel such liquidations or consolidations to be made; but a different question is presented when it is suggested that such liquidations or consolidations be permitted when brought about by the voluntary action of those in interest. While for the reasons above stated these associations are not to be altogether condemned as inimical to the public interest, there are certain phases of them which suggest the advisability of their voluntary liquidation if it can be brought about with justice to public and private interests alike. While perhaps no general act can be drafted to fit all cases automatically, it is believed that some act, with proper restriction as to capitalization and provision for the supervision and control of all details by the commissions having the companies owned or controlled by the different associations within their jurisdiction, can be formulated, and ought to be enacted, in such particular cases as the Legislature may determine.

LEGISLATION RECOMMENDED.

In accordance with its recommendations, the commission submits the following bills:—

AN ACT RELATIVE TO THE HOLDING OF STOCKS OF CERTAIN PUBLIC SERVICE CORPORATIONS.

Be it enacted, etc., as follows:

SECTION 1. No corporation organized under or subject to the provisions of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three shall hereafter purchase or acquire, take or hold, directly or indirectly, more than ten per cent. of the total capital stock of a corporation organized under the general or special laws of the commonwealth, for the purpose of carrying on within the commonwealth the business of a railroad, street railway, electric railroad, elevated railway, gas or electric light, heat or power company.

SECTION 2. This act shall take effect upon its passage.

AN ACT TO EXTEND THE AUTHORITY OF THE BOARD OF RAILROAD COMMISSIONERS AND THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows:

SECTION 1. The board of railroad commissioners shall have authority by its members or duly authorized employees to investigate and examine the books, accounts, contracts, records and memoranda of the trustees of any voluntary association or express trust under a written instrument or declaration of trust the beneficial interest whereof is divided into transferable certificates of participation or shares, who own or hold the capital stock or any part thereof of a railroad, street railway, electric railroad or elevated railway corporation which is under the supervision of said board, and may require said trustees to furnish such reports and information as the board shall from time to time direct.

SECTION 2. The board of railroad commissioners shall have authority by its members or its duly authorized employees to investigate and examine the books, accounts, contracts, records and memoranda of any partnership, express trust, voluntary association or corporation which is under the same ownership, control or management as a railroad, street railway, electric railroad or elevated railway corporation subject to the supervision of said board, in respect of the relations, and of any contracts and dealings between such railroad, street railway, electric railroad or elevated railway corporation and such partnership, express trust, voluntary association or corporation, and may require from such partnership, express trust, voluntary association or corporation such reports and information as the board shall from time to time direct.

SECTION 3. In like manner and to the same extent the board of gas and electric light commissioners shall have authority by its members or duly authorized employees to investigate and examine the books, accounts, contracts, records and memoranda of the trustees of any such voluntary association or express trust who own or hold the capital stock or any part thereof of a gas or electric corporation which is under the supervision of said board, and may require such trustees to furnish such reports and information as the board shall from time to time direct; and further to investigate and examine the books, accounts, contracts, records and memoranda of any partnership, express trust, voluntary association or corporation which is under the same ownership, control or management as a gas or electric corporation subject to the supervision of said board, in respect of the relations, and of any contracts and dealings between such gas or electric corporation and such partnership, express trust, voluntary association or corporation, and may require such partnership, express trust, voluntary association or corporation to furnish such reports and information as the board shall from time to time direct.

SECTION 4. A railroad, street railway, electric railroad, elevated rail-

way, gas or electric corporation, or a partnership or corporation or the trustees of an express trust or voluntary association, mentioned or described in the foregoing sections, which refuses or neglects to submit its or their books, accounts, contracts, records and memoranda to the investigation and examination of the board thereto duly authorized as hereinbefore provided, or to furnish such reports and information as the board thereto duly authorized shall from time to time direct and require, shall forfeit not more than five thousand dollars for every such refusal or neglect.

SECTION 5. The supreme judicial court shall have jurisdiction in equity to enforce compliance with the provisions of this act and with all orders of the board of railroad commissioners or the board of gas and electric light commissioners made under authority of this act.

SECTION 6. Nothing contained in this act shall be construed as authorizing, requiring or justifying the board of railroad commissioners or the board of gas and electric light commissioners in making any recommendations, rulings or orders with respect to the rates charged or the service furnished by any corporation subject to the supervision of either of said boards, to take into consideration in any respect whatsoever any certificates of participation or shares issued under a declaration of trust and representing the beneficial interest in the stock, bonds, notes or other securities of such corporation, or the investment in such certificates or shares.

SECTION 7. This act shall take effect upon its passage.

AN ACT RELATIVE TO THE USE OF THE NAME OR TITLE OF PUBLIC-SERVICE CORPORATIONS.

Be it enacted, etc., as follows:

SECTION 1. No person, partnership or association owning, holding or controlling shares of stock of any public-service corporation shall hereafter use any name or title or other word or words that, in the opinion of the board of commissioners having jurisdiction over the public-service corporations the shares of which are or are to be held, owned or controlled by such person, partnership or association, might lead the public to believe that such person, partnership or association is a public-service corporation or that its business is that of a public-service corporation.

SECTION 2. The board of railroad commissioners in case of corporations under its jurisdiction, and the board of gas and electric light commissioners in case of corporations under its jurisdiction, the shares of which are or are to be held, owned or controlled by any person, partnership or association specified in section one, are hereby authorized to investigate and determine whether any such person, partnership or association is violating the provisions of section one; and any person, partnership, or association violating any provision of section one shall forfeit to the commonwealth one hundred dollars a day for every day or

part thereof during which such violation continues after the determination aforesaid. Any violation of the provisions of section one shall forthwith be reported by the board of commissioners to the attorney-general, after said determination and notice thereof to such person, partnership or association. The said forfeiture may be recovered by an information or other appropriate proceeding brought in the supreme judicial court or superior court in the name of the attorney-general. Upon such information or other proceeding the court may issue an injunction restraining such person, partnership or association from further prosecution of its business within the commonwealth during the pendency of such proceeding or for all time, and may make such other order or decree as equity and justice may require.

SECTION 3. This act shall take effect upon its passage.

AN ACT RELATIVE TO THE FILING OF DECLARATIONS OF TRUST.

Be it enacted, etc., as follows:

Chapter four hundred and forty-one of the acts of the year nineteen hundred and nine is amended by adding thereto a new section, as follows: *Section 3.* Every trustee of a voluntary association under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares, who fails to comply with the requirements of this act, shall for such failure be liable to a fine of not more than five hundred dollars or three months' imprisonment.

AN ACT TO PROVIDE FOR PUBLICATION OF INFORMATION RELATIVE TO VOLUNTARY ASSOCIATIONS OWNING OR CONTROLLING PUBLIC-SERVICE COMPANIES.

Be it enacted, etc., as follows:

SECTION 1. The commissioner of corporations, within thirty days after the passage of this act, shall transmit copies of all written instruments or declarations of trust and of amendments or additions thereto which have been filed in his office, in compliance with section two of chapter four hundred and forty-one of the acts of the year nineteen hundred and nine, to the secretary of the commonwealth, who shall cause the same to be printed as a public document. The commissioner of corporations shall, in the month of December, nineteen hundred and thirteen, and annually thereafter, transmit to the secretary of the commonwealth copies of all written instruments or declarations of trust, and any amendments or additions to such declarations theretofore in the custody of the commissioner, which have been filed in his office during the year ending on the thirtieth day of November next preceding, in compliance with section two of chapter four hundred and forty-one of the acts of the year nineteen hundred and nine. The secretary shall annually cause such of said instruments, declarations of trust and amend-

ments as have not been previously printed under his direction, together with such reports and information relating to the associations described in section two of said chapter four hundred and forty-one as the board of railroad commissioners or the board of gas and electric light commissioners may transmit to him for the purpose, to be printed as a public document.

SECTION 2. This act shall take effect upon its passage.

For the commission,

JAMES M. SWIFT, *Attorney-General,*
Chairman.

FREDERICK J. MACLEOD,
GEORGE W. BISHOP,
CLINTON WHITE,
Board of Railroad Commissioners.

FORREST E. BARKER,
MORRIS SCHAFF,
ALONZO R. WEED,
Board of Gas and Electric Light Commissioners.

HENRY C. MULLIGAN,
GEORGE L. BARNES,
On the Part of the Senate.

CHANNING H. COX,
CLARENCE W. HOBBS, JR.,
THOMAS W. WHITE,
MARTIN M. LOMASNEY,
On the Part of the House.

CHARLES H. COPELAND, *Secretary.*

SPECIAL REPORT OF THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS, SUBMITTING A CONSOLIDATION OF THE GENERAL LAWS PERTAINING TO THE MANUFACTURE, TRANSMISSION, DISTRIBUTION AND SALE OF GAS AND ELECTRICITY AND TO CORPORATIONS ENGAGED THEREIN.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, Jan. 15, 1913.

To the Honorable Senate and House of Representatives in General Court assembled.

At the legislative session of 1912 the following resolve was adopted:—

Resolved, That the board of gas and electric light commissioners be directed to revise, consolidate and arrange the general laws of the commonwealth pertaining to the manufacture, transmission, distribution and sale of gas and electricity, and to corporations engaged therein, not including street railway, telephone or telegraph companies, and in connection therewith to consider the expediency of additional legislation affecting the relations of such corporations to the public and to one another, and of extending the existing provisions of law for supervision and regulation to any or all of them. The board shall report to the next general court not later than the fifteenth of January.

In undertaking the duty assigned by this resolve the Board has held five public hearings. Due notice of these hearings was given to the mayor or selectmen of all municipalities owning municipal lighting plants or in which gas and electric light companies are engaged in business, to all gas, electric light and power companies, and to certain business and other associations which have been accustomed to interest themselves in such matters.

Having given due consideration to the subject of the resolve and to the suggestions made at the public hearings, the Board respectfully submits its report as follows, viz.:—

By the terms of the resolve the Board is required (1) “to revise, consolidate and arrange the general laws of the commonwealth pertaining to the manufacture, transmission, distribution and sale of gas and electricity, and to corporations engaged therein, not including street railway, telephone or telegraph companies,” and (2)

“to consider the expediency (a) of additional legislation affecting the relations of such corporations to the public and to one another,” and (b) “of extending the existing provisions of law for supervision and regulation to any or all of them.”

The first division involves a codification merely of existing laws. The second division involves questions of new legislation with respect either to matters not covered by existing legislation or to the extension of existing legislation to corporations to which the same is not now applicable. Such additional legislation as the Board has considered expedient has been included in the codification directed by the first division of the resolve.

EXISTING GAS AND ELECTRIC LAWS.

In the Revised Laws the provisions pertaining to the manufacture, transmission, distribution and sale of gas and electricity, and to corporations engaged therein, are found for the most part in —

Chapter 34. Of the manufacture and distribution of gas and electricity by cities and towns.

Chapter 58. Of the inspection of gas and gas meters.

Chapter 109. Of certain powers, duties and liabilities of corporations.

Chapter 110. Of manufacturing and other corporations.

Chapter 121. Of gas and electric light companies.

Chapter 122. Of companies for the transmission of electricity.

Some other chapters contain provisions which add to or are necessary for the proper understanding of the chapters named above. On the other hand, many provisions in the chapters cited do not relate to the manufacture, transmission, distribution and sale of gas and electricity or to corporations engaged therein. The wide dispersion of these closely related provisions in the Revised Laws was undoubtedly due to the general scheme adopted for that compilation.

The changes and additions made since the enactment of the Revised Laws have been numerous and important. The inspection of gas and gas meters has been taken from an independent State department and placed under the control and supervision of this Board. The enactment of the Business Corporation Law has made the provisions of chapters 109 and 110 inapplicable, for all practical purposes, to corporations other than gas, electric, water and telephone companies. Legislation of wide public interest has been added respecting the consolidation of gas and electric light companies, the relation of so-called electric power companies to existing elec-

tric light companies, the issue of additional capital stock by gas and electric light companies, and certain duties and powers of this Board, as well as with respect to municipal lighting plants and the transmission of electricity.

These amendments and additions make it increasingly difficult to ascertain readily what the statutes are with respect to the manufacture, distribution and sale of gas and electricity. This consideration of itself is perhaps sufficient to justify a codification. In view also of the increasing public importance of these utilities, and of the amount of money, both public and private, invested therein, it seems desirable that this body of law should be brought together in a manner to make it more readily accessible and intelligible. Such a codification will also form a basis upon which future legislation may be more consistently and harmoniously developed and framed.

SCHEME ADOPTED FOR THE CODIFICATION.

The business of making, distributing and selling gas and electricity is in this State, for the most part, conducted by privately owned corporations expressly chartered for this purpose either by special or under general laws. There are in addition a considerable number of municipally owned gas and electric plants. In some instances private individuals, firms or corporations, engaged primarily in some ordinary manufacturing business, also distribute and sell gas or electricity. For a long period a well-defined and characteristic legislative policy has been followed with respect to those engaged in this business, namely: to exercise a rigid supervision and control over the issue of securities by gas and electric light companies; to require publicity with respect to operations and property from all persons and corporations, whether public or private, engaged in the business; to compel the supply of customers desiring service; and, in the case of privately owned companies, to order reductions in price or improvement in quality of the gas and electricity supplied. As the distribution of gas and electricity necessarily involves the use of the public streets, an effective control has been established and maintained over the extent, character and exclusiveness of the privileges granted therein.

In assembling the scattered provisions of law by which these various public agencies are created and governed, the Board is of the opinion that the codification should cover, either by express provision or by reference to existing law, and in the order indicated:—

1. The formation, internal government and relation to stock-

holders and creditors of privately owned corporations engaged in the business of supplying gas and electricity.

2. The acquisition, financing and management of municipally owned gas and electric plants.

3. The use of the public streets for the distribution of gas and electricity.

4. Public supervision and regulation of the business of supplying gas and electricity.

Chapters 109 and 110 of the Revised Laws comprise many provisions originally enacted with no reference to gas or electric corporations, and intended to apply solely to manufacturing and other corporations engaged in strictly private business. To eliminate such sections, and to bring those which do apply to corporations engaged in the gas and electric business into a more logical and systematic arrangement, it has seemed best to recommend the re-enactment of the latter provisions in the proposed code and the repeal of the chapters in question so far as they relate to corporations engaged in such business. The laws relating to municipal lighting plants, and to public supervision and regulation, have been so extensively amended since the enactment of the Revised Laws that it has also seemed best to recommend their complete re-enactment in the proposed codification in their present form and with the additions made thereto. Chapter 122 of the Revised Laws, relating to the transmission of electricity, applies not only to the lines of electric light and power companies, but also to telephone and telegraph lines and the power lines of street railways and electric railroads. Several of its most important sections have been substantially amended by chapter 509 of the Acts of 1911, and, so far as the Board is informed, the law is working well in its present form. The provisions of this chapter, as amended, must necessarily continue to be extensively employed by the other important public services named as well as companies engaged in the distribution of electricity. The Board has therefore deemed it best not to include them in the codification proposed save by reference merely.

In order to avoid the confusion which has arisen from the often inapt and highly artificial use of the terms "light," "heat" and "power" in existing legislation, these words have been eliminated, so far as practicable, in the codification proposed. Such distinction as may exist between corporations engaged only in the local distribution of electricity and of those engaged in the transmission of electricity at high tension for sale in large quantities, because of the character of the business which they respectively conduct, has

been preserved where necessary in the proposed codification by the introduction and definition of the terms "electric" and "transmission" companies.

ADDITIONAL LEGISLATION SUGGESTED.

Numerous suggestions of changes in the existing law were made to the Board in the course of its inquiry. Many concerned minor matters of phraseology, intended to remove doubts as to construction and to bring the law into harmony with present practices, especially with respect to the internal government of corporations. Such suggestions have been considered and to a considerable extent adopted. As they involve no change in policy or in the relations of the companies to the public, it has not seemed necessary to enumerate them in detail, but they may be readily ascertained by a comparison of the sections of the act recommended with the sections from which they are derived, with the aid of the introductory tables and explanatory notes.

A number of important changes have been urged, however, which do materially affect the prevailing legislative policy. These have to do with the present restrictions on the issue and disposition of stock, the limitations on the relative amounts of preferred stock and bonds permitted, physical valuations, consolidations, the prohibition of discriminations in the sale of power, the right of eminent domain for high-tension transmission lines and for extensions to central generating stations, and the construction of pipe lines for gas.

The suggestions made with respect to the issue and disposition of stock involve a radical departure from the present law. Gas and electric light companies can now issue only such amounts of stock as the Board votes is reasonably necessary for the purpose for which the same has been authorized. If the issue concerns an increase in stock, the stock must be offered proportionately to the shareholders at a price, not less than par, fixed by the directors, unless the Board deems this price so low as to be inconsistent with the public interest, in which case it may determine the price. Because of the value which has attached to the right to subscribe at the prices fixed in several instances by some of the most prosperous companies, it was urged that the Board be given more complete control over the issue price, and that increases in stock be offered to savings banks for investment in preference to the stockholders. The problem involved in this suggestion is important and difficult to solve, both in theory and administration. Under the present method of fixing the issue price there may be a conflict between the personal interest of the

directors or stockholders and the interest of the corporation to have its needed funds provided on as favorable terms as the market and other conditions will warrant. The present method has been in force, however, only since 1909, and the Board believes that it has not yet been shown to work such disadvantage to the public that there is occasion for a change, wholly aside from the question of the feasibility of the proposal offered.

At the present time a gas or electric light or so-called "power" company cannot issue bonds secured by a mortgage of its property and franchise in excess of its capital stock actually paid in, or more preferred stock than common stock. The changes specifically urged upon the Board were that bonds might be issued to twice the amount of stock, and preferred stock to twice the amount of common, a proposition which finds some support in the change made in the railroad law in 1912.

The present limitation as to the amount of bonds has been in force as to gas companies since 1886, and as to electric companies since 1890. The law seems to have been devised to aid in the promotion of new enterprises and to provide for the investor a form of security which would represent the minimum of hazard, both as respects the money invested and the annual return thereon. Obviously, as the percentage of bonds to total investment increases, and their demand upon the corporate income is enlarged, the risk attached to the bond is also increased. It may be difficult or impossible to measure with any precision the amount of such increase in hazard. It will undoubtedly vary with different classes of concerns and with different concerns in the same class. The same causes which give hazard to the stock may affect the bonds as their ratio to the full amount of securities of the corporation increases. The limitation in the law upon the amount was perhaps intended more for the protection of the investor than as an aid to the promotion of new enterprises. The use of bonds is most commonly resorted to in those enterprises, whether new or old, whose financial success has not been wholly demonstrated, and when the confidence of the investing public in the entire volume of securities has not been secured. Where governmental regulation is so applied to all classes of securities issued by a corporation that their total volume is limited by the actual needs of the corporation or the value of its property, the speculative element is largely eliminated from the stock, and an increase in the percentage of bonds does not carry with it the same increase of hazard as where such regulation is not applied. Corporations under such regulation whose success is fully

demonstrated are, however, usually financed in their need for new money through the issue of stock rather than bonds, and to such concerns the limitation as to bonds is of minimum importance. Newer enterprises may often be more easily promoted by some greater elasticity in the permissible percentage of bonds.

The question of extension of the limit concerns primarily the interests of the investor, although, by decreasing the capital charge through the lower rate of return, it may interest also the consumer. As a general proposition it must be conceded that the smaller the amount of bonds the greater their security; the larger the amount, the less their security, although both cases may ultimately prove equally free of any loss.

The question of whether the State should change its policy so as to invite the investing public to purchase a form of security whose safety may be less assured than under present limitations, and, if at all, to what extent, is chiefly one of financial expediency, and involves a question of policy which may fittingly be left to the judgment and discretion of the Legislature. What has been said relative to bonds applies, only in a less degree and with less force, to preferred stocks, a grade of security between bonds and common stock. The Board makes no recommendation under the request presented to it for a change in the limitation now in the law as to bonds or preferred stock.

The Board was asked to seek authority to make physical valuations of the properties under its supervision; but there seems to be ample authority already in the present law for the Board itself, or with competent assistance, to make such valuations whenever they become desirable in the administration of its duties. The proposal was made, however, in harmony with a considerable amount of current discussion, to the effect that such valuations are necessary of all the properties supervised as an essential basis for rate regulation. Such valuations are unquestionably often of great weight in considering rates, and in States where public regulation is new, they must frequently of necessity be controlling. But the gas and electric companies of this Commonwealth have for many years been under supervision and regulation, and many of the reasons prevailing elsewhere are not of the same importance here. Other considerations, as well as physical valuations, are equally important, and the Board is of the opinion that no public advantage would be obtained to justify the expense necessarily attendant upon making such physical valuations of all the properties under its supervision.

Where a city or town votes to acquire a municipal lighting plant

the law provides that the city or town must purchase an existing privately owned plant at the option of the owners of the latter. If the parties cannot agree upon the price, this is determined by a special commission appointed by the court. Following the analogy of a recent change in the railroad law relative to the abolition of grade crossings, and with a view to minimizing the expense of the proceedings to the parties, and to giving them the benefit of such special knowledge as the Board may have acquired in the administration of its duties, the Board recommends that in such cases the reference be made to this Board rather than to a special commission. This proposal is submitted in section 106 of the accompanying act.

Consolidations are now permitted, under certain restrictions prescribed by the Legislature and subject to the supervision and approval of the Board, between gas companies, as such, and electric light companies, as such, owning properties capable of a physical union. But consolidations between gas and electric companies, save to a limited extent, are prohibited by the statute. It was urged that it is desirable, at least in some instances, to allow gas and electric light companies to unite, and to permit consolidations between corporations of the same class whose properties are not capable of a physical union. While appreciating the force of this suggestion with respect to the particular instance in which existing restrictions constitute an obstacle to a consolidation which may with some reason be claimed to be in the public interest, — a matter which will be described and discussed later in the report, — the Board is in sympathy with the legislative policy as it now stands, and does not see its way clear to recommend a change by any general law. It also believes that it is desirable to preserve such measure of competition as may continue to exist by the independent operation and ownership of local distributing companies and the so-called “power” companies, and that the prohibition may well be extended to the consolidations of such companies under general law. Under chapter 110 of the Revised Laws a corporation may be organized for the purpose of doing not only a gas but an electric business. In some small communities the separate supply of gas and electricity is not likely to be of sufficient importance to attract the necessary capital. It has therefore seemed to the Board advisable, and it has so framed section 3 of the proposed codification, that a combined gas and electric company, or the combination of either with a transmission company, cannot be organized without first obtaining the approval of the Board, after notice and a public hearing.

It was urged with considerable force that the Board should recom-

ntend legislation either prohibiting or authorizing the prohibition of discriminations in the sale of electricity for mechanical power. This suggestion involves not merely the sufficiency of existing legislation, but an important question of policy with respect to rates. The Board fully recognizes the justice of the proposition that all users of electricity supplied by the same company under like conditions shall be accorded the same treatment; at the same time it has been and still is of the opinion that it has ample authority under the present law to deal with unreasonable and illegal discriminations in rates. If any doubt exists as to its authority, it believes that the restatement and extension of its general authority included in the codified law will remove any such doubt. It is unnecessary here to discuss fully the policy which the Board has pursued in adjudicating upon questions of rates. Neither does it seem wise, in the present development of the business of supplying gas and electricity, to interfere actively with differential rates which are fixed solely to meet conditions competitive in their character, and to that extent beyond the company's control; provided, the companies are thereby aided to give the community as a whole lower rates and better service.

The question of recommending the grant of eminent domain for high-tension electric transmission lines was fully considered in a report of this Board to the Legislature in 1910. The Board then stated: "The time may not be distant when the proper development of electrical distribution will require the exercise of eminent domain, but after careful consideration the Board is not satisfied that the need is so urgent as to justify it in proposing a bill for that purpose at the present time." Nothing has occurred meantime to warrant a change in the position then taken. It was urged, however, with considerable force, in behalf of certain of the local supply companies, that, inasmuch as the public was insisting and had a clear right to insist that a company undertaking the exclusive privilege of furnishing gas or electricity in a given territory should provide adequate facilities for performing its duty to the public, it might be seriously handicapped in enlarging existing central generating stations by the refusal of adjoining landowners to sell the property necessary for such enlargement, or, if at all, only at an extravagant price. Some instances of such hardship may have occurred. While appreciating that such conditions may fairly be a proper reason for a limited and guarded exercise of eminent domain, the Board does not believe that at the present time the matter is sufficiently urgent to recommend, in connection with the proposed codification, such an important change in the law.

At the last session of the Legislature an act relative to pipe-line locations was proposed in behalf of certain gas interests, which failed of passage. This act provided in substance for an appeal to this Board from a refusal of the local authorities to grant the necessary street rights, and gave guarded authority to the Board, upon appeal, to grant such rights. A marked development has taken place within the past few years in the delivery of gas over considerable distances, and by what is known as high-pressure distribution. This tends to concentrate gas making in large works, where greater economy of production may be attained, and to the widening of the area supplied. This tendency appears to the Board to be in the public interest, and should be encouraged so far as it may consistently be done. With respect to such high-pressure pipe lines there is an opportunity for a conflict between the interests of different communities through which they must of necessity pass. If such a pipe line is plainly in the interest of the public of several communities, its construction should not be defeated or seriously hampered at the will of a single city or town. The Legislature provided for a similar situation in respect to electric transmission lines in the Acts of 1911 by giving the Board authority on appeal to grant a location refused by an intervening town. While the Board has not undertaken to embody the legislation suggested in the accompanying codification, it is favorable to the adaptation of the provisions of the 1911 act, relative to transmission lines, to pipe lines for gas distribution.

Much was said at the hearings about the extent of the Board's supervisory and regulatory authority under the present law. In its opinion the extent of such authority is greater than has been commonly recognized. In certain particulars, and especially with respect to certain details of its authority, namely, to examine into the affairs, rates and physical condition of the respective properties under its supervision, and their relation to the communities which they are serving, the Board believes that its authority should be restated and extended if there is now any doubt as to its scope. This it has endeavored to do in sections 141, 146, 147, 148 and 149.

EXTENSION OF SUPERVISION AND REGULATION.

Within the past ten years a movement to dispose of the surplus power at Turners Falls and Holyoke on the Connecticut by electrical transmission found expression in special acts extending the corporate powers of the Holyoke Water Power Company and the Turners Falls Company (see Acts of 1903, chapter 350; Acts of 1904, chapter 340; Acts of 1909, chapter 152); but neither of these com-

panies has undertaken, to any substantial extent, to exercise the authority granted to distribute electricity, that which they have sold being delivered at their generating stations.

Two companies were organized, however, under chapter 110 of the Revised Laws, in 1907 and 1908, known as the Amherst Power Company and the Connecticut River Transmission Company, respectively. The initial purpose in each instance appears to have been to transmit electricity at high tension over considerable distances for sale in large quantities for mechanical and manufacturing purposes, or to local distributing companies or municipal lighting plants. Both have actively engaged in the business of distributing and selling electricity.

The Amherst Power Company has constructed a high-tension transmission line from the Turners Falls Company's power station to the steam power station of the Easthampton Gas Company in Easthampton. On the way it connects with the electric station of the Amherst Gas Company. It supplies another small company, the Sunderland Electric Light and Power Company, through the Amherst Gas Company. The Greenfield Electric Light and Power Company has a steam station in Greenfield, and a water-power station at Gardners Falls on the Deerfield River, but its lines are also connected with the generating station of the Turners Falls Company. All of the companies named have an acknowledged common control. While there are some reasons for believing that it might be to the public advantage if this group of companies were legally consolidated, this is impracticable under existing law, because two are gas companies and the areas supplied with electricity are not in every instance contiguous. It is also to be noted that the Amherst Power Company is engaged not in the manufacture but in the transmission of electricity, and is selling to local distributing companies only, although there are recent indications of a purpose to supply large manufacturers in neighboring cities and towns in the Connecticut valley wherever practicable to reach them.

The Connecticut River Transmission Company has constructed a high-tension transmission line from the New Hampshire boundary into Gardner, Fitchburg, Clinton, Marlborough and Worcester. Its stock is controlled through a third company by a Maine corporation, which also controls the stock of a New Hampshire corporation owning a dam across the Connecticut at Vernon, Vt., just north of the Massachusetts boundary, where there is a hydro-electric station with generator capacity for 27,000 horse power. Through the lines of the Transmission Company electricity

generated at Vernon is delivered and sold to the local distributing plants in Gardner, Fitchburg and Marlborough, and to several large manufacturers there and in Clinton and Worcester. A corporation known as the New England Power Company, organized under the Business Corporation Law, is now engaged in a hydro-electric development on the Deerfield River of an estimated capacity of 40,000 horse power. While the stock of this new enterprise is not owned or controlled by the Maine holding corporation, there is at least a sufficient community of interest so that the Transmission Company is planning a considerable extension of its lines to connect the stations on the Deerfield River and at Vernon, and to deliver the electricity generated by the Deerfield River to industrial centers in this State and Rhode Island. It is to be noted in this case, also, that this company is engaged not in the manufacture but the transmission of electricity, and is selling or proposing to sell and deliver electricity to local distributing plants and to manufacturers in areas already supplied by such local plants.

The lines of both of these companies which are thus transmitting and supplying electricity at high tension are for the most part constructed over private rights of way. But public ways must be crossed, and when cities or towns are reached must to a large extent be followed. The Business Corporation Law expressly excludes from its application a "gas or electric light, heat or power company," or any other corporation which now has or may hereafter have the right "to exercise franchises in public ways." For this reason organization under chapter 110 of the Revised Laws was necessary, and yet the purposes were so framed as to escape, if possible, the legal consequences of being within the provisions of chapters 109 and 121 of the Revised Laws, whereby the legislative public-service policy with respect to supervision, publicity, capitalization, rates, service, exclusive privilege and duty to supply, is expressed.

In section 5 of chapter 121, defining the general duties of the Board, it is given "general supervision of all corporations and companies which are engaged in the *manufacture and sale of gas or electricity for light or heat.*" Similar words are used in the sections relating to publicity (see sections 28, 29, 30, 31, and 32), save that in section 30 the expression is "*gas or electric light,*" and in section 32 the corporations and companies described in section 31 by the same words used in section 5 are referred to as "*each such gas or electric light corporation or company.*" In section 33, relating to the duty to supply, the expression is "corporation

or company . . . engaged in the *manufacture or sale of gas or electricity for light, heat or power*," although later in the same section, referring to the same corporation or company, the words are "*manufacture and sale of gas*" and "*manufacture and sale of electricity*." In sections 34 and 35, relating to price and quality of service, section 34 uses the same expression quoted from section 5, but specifically refers to the quality or price of "*electric light*" only; section 35 applies expressly to an "*electric light company* . . . engaged in the *sale and delivery of electric light*," but gives equally express authority with respect to the price of "*electricity*." Sections 26 and 27, relating to exclusive privilege, seem to have confined the jurisdiction conferred to cases where "a company . . . is engaged in the *manufacture or sale of electric light*." In chapter 109, sections 20, 24, 26, 27 and 30, prohibiting stock dividends, limiting the issue of stock and bonds and prescribing the disposition of additional stock, "*electric light*" companies alone are mentioned. On the other hand, section 32 of chapter 110, relating to increasing capital stock, as amended by chapter 534 of the Acts of 1908, provides that "a corporation . . . created . . . or organized . . . for the purpose of *making and selling gas or electricity for light, heat or power in a city or town* . . . may increase its capital stock . . . by such amounts as may be authorized by the board of gas and electric light commissioners in accordance with the provisions of section twenty-four of chapter one hundred and nine."

This array should make evident the ambiguity which has resulted from a lack of any uniformity and definiteness in the terms employed in describing the important features of public supervision and regulation of the distribution and sale of electricity, and it emphasizes the need for their recasting, which has been undertaken in the act recommended. Some local supply companies have distributing but no generating plants. There are many "isolated" plants whose activities are confined either to single buildings or to areas wholly circumscribed by public ways. "Electric light" and "electric power" companies are nowhere defined in the statutes. Both classes of companies are alike engaged in the sale of electricity. "Light," "heat" and "power" as above used are but varied manifestations of the same thing. Its identity is not affected by the use which the purchaser may perhaps make of it. Many of the companies known as "electric light" companies supply enormous quantities of electricity which is used not for "light" but for mechanical "power" only. The "power" companies, so called, restrict their trading

with private customers to those whose use of electricity is mainly for mechanical "power," but they do not refuse customers solely upon the ground of the use which may be made of the electricity supplied. The name of "power" company or "transmission" company has been adopted apparently as generally descriptive of the business of the latter companies, in recognition of the fact that they usually, though not necessarily, transmit the electricity which they offer for sale over long lines built for the purpose. While such companies principally, though not exclusively, develop their electricity from water powers, they are not necessarily restricted to such sources. The distinction between these and other electricity supply companies seems to lie more in the prominence given through their distinctive names to particular features of their business rather than to essential differences in their characteristics. Distinctions which, at an earlier period in the development of the industry, seemed to exist, have now no longer the importance formerly attributed to them. There is at least reasonable ground for doubt whether the Legislature had any idea of establishing the distinction which has been relied upon by those interested in organizing the so-called "power" companies. They themselves have come to acknowledge the practical difficulty of maintaining that a permanent and vital difference in public relation can rest merely on the use to which customers may put the electrical energy supplied.

Up to the present time, save so far as it has been necessary for the so-called "power" companies to occupy the public streets to reach their customers, they have not been under the supervision and regulation of the Board. Acting in the belief that the introduction of cheap power into the industrial centers of the State is of the greatest importance to the public welfare, and under authority conferred by chapter 617 of the Acts of 1908, the Board has consented to the entry of the Connecticut River Transmission Company into areas already supplied by local distributing companies. This action by the Board has proved highly stimulating to the local supply companies, and the terms upon which the consents were conditioned have prevented destructive and wasteful competition. It is very desirable in the public interest that this authority be retained, and the wholesome competition encouraged thereby continue, and for this purpose the essential provisions of the 1909 act and the definitions of "electric" and "transmission" companies have been included in the proposed codification.

In recasting the sections already cited relating to public supervision and regulation, the issue is raised as to whether or not they should be made expressly to apply not only to local distributing companies but also to the so-called "power" companies. The Board is divided in opinion as to the effect of such extension of supervision and regulation upon the public interest. Two members are of the opinion that this extension is in the public interest and should be made. The other member of the Board is equally convinced that the public interest does not require such extension at the present time.

In reaching the conclusion to recommend that this be done, the majority of the Board recognizes the advantages which have already come to the public, and are likely to come hereafter, from the utilization through electrical transmission of water powers hitherto regarded as unavailable because inaccessible. They desire to promote and not to hamper this development. A public service is not created merely by legislative declaration, but by the character and relation to the public of the business undertaken. Opinions may differ as to whether the public character of the business of the so-called "power" companies already described has yet been so clearly established as to require the exaction of all the duties of a public service. But in one instance the "power" companies, with their associated local distributing companies, form an acknowledged public-service system. In the other instance they will, in our judgment, form within a comparatively short period an integral part of a similar system. All the members of the Board agree that the Legislature from now on may well require full publicity from such companies. In addition to this we believe that the Legislature should also subject them to a restriction of their securities to their actual needs, and to such control over rates and service as circumstances may make advisable. Such a legislative policy will not, in our judgment, hamper their development nor deprive the public of such measure of competition as they have hitherto or may hereafter bring, or work a radical change in existing conditions.

Its important immediate effect is with respect to capitalization. As the law now stands, a company which is organized under chapter 110 of the Revised Laws, for the purpose of selling electric power, must have its authorized capital paid in in cash, or in property at a valuation which the Commissioner of Corporations must be satisfied is fair and reasonable. As already indicated, there is some ground for claiming that it can increase its capital stock only

in the manner prescribed for an "electric light" company in chapter 109. It may issue bonds not exceeding its capital stock actually paid in, and secure them by a mortgage of its property and street locations. Under the language used in the accompanying act such a corporation will hereafter be restricted to the issue of such amounts of stock, original and additional, and bonds as this Board shall approve. The stock will also have to be paid in in cash, and in case of increases in stock will be subject to the possible requirement of being issued at a premium, and no stock dividends can be declared. Whatever else may be said of the present character of these companies, we believe that the public already has a sufficient interest in them to make such requirements reasonable and proper.

Our recommendation finds its concrete expression in the accompanying draft of the proposed codification, by making sections 39 to 44, inclusive, requiring approval of new issues of stock, and sections 141, 158, 159 and 160, relating to supervision, compulsory supply and reduction in price, apply expressly not only to gas and electric companies but to transmission companies, all as defined in the first section of the proposed act.

The Board was strongly urged at the hearings to recommend that hydro-electric companies be required to incorporate under chapter 110 of the Revised Laws, and be subjected to all of the recognized features of public supervision and regulation. Inasmuch as they are developing and utilizing natural resources, greatly restricted in number and volume, there has seemed reasonable ground for the claim that, although undertaken by private capital, they should be made to serve the needs of all rather than the interests of a few. This claim rests essentially on a public interest in all water powers, both developed and undeveloped, and whether utilized in private industry or employed in some distinctive public service. By the mill acts, many of which have been in force for more than a century, the Legislature has given aid to the development of water powers for distinctively private ends. Without such aid they probably could not have been developed and many could not to-day. That this has been of immense advantage to their owners is beyond dispute. It may have been of equal advantage directly or indirectly to the public. The hydro-electric companies have taken advantage of these acts where necessary, and there is now on foot a movement to obtain necessary legislation to control the flow of the rivers in further aid of the water powers already developed and such as are capable of development. This raises a question of far-reaching im-

portance, affecting all water powers and not merely such as now or hereafter may develop power to be utilized elsewhere by electrical transmission. There is in progress an important investigation under the direction of the United States Geological Survey of the amount of water power available on the streams of the Commonwealth, and the best methods of utilizing the same. The report of this investigation is now due. Until it has been received and its conclusions known and studied, the Board has deemed it unwise to recommend any change in the legislation dealing generally with the public control and supervision of water power, even if this be within the scope of the resolve.

The Board is well convinced of the vital interest of the public in the full development of the water powers of the Commonwealth, and in their being made available by electrical transmission to serve the convenience and needs of its inhabitants. At present the public character of the developments already undertaken seems to lie in the transmission and distribution rather than in the generation of the electricity. But the public in the long run can be served more economically and efficiently by the common ownership and operation by one company of its generation and transmission. There were indications that such a policy would be acceptable to the two so-called "power" company groups, and a number of suggestions for general legislation, looking to this end, were offered; but they all involve substantial changes in existing policy, and a general law might invite combinations in other instances, not known or anticipated, entirely inconsistent with a sound view of the public interest. For these reasons the Board has been unwilling to recommend general legislation of this character, and, while believing that legislation properly safeguarded might be framed to deal with particular cases in which the facts are or can thoroughly be known, such legislation appears to be beyond the scope of this resolve.

The Board desires to recognize at this time the able assistance rendered at its request by Charles N. Harris, Esq., in the preparation of the codified act submitted herewith.

In conclusion we recommend the enactment of the accompanying bill, entitled "An Act to consolidate the Laws relative to the Manufacture, Distribution and Sale of Gas and Electricity."¹

Respectfully submitted,

FORREST E. BARKER,

ALONZO R. WEED,

Commissioners.

¹ This bill was printed in House Document No. 1925 of the session of 1913.

MINORITY REPORT.

I am sorry to dissent from the recommendation of my colleagues that transmission lines be placed under further restraint of the Board, for the reason that, where competition is wholesome and nondestructive, as in the case of the so-called transmission lines, I have found it the most effective ally of regulation. In the case of these companies there is no duplication of plants or distribution systems, the conspicuous evil in competition between public-service corporations.

The development of transmission lines in conjunction with hydro-electric plants has proven of material benefit to the manufacturing industries which they reach, and indirectly to the public at large, in that their presence has converted the natural sluggishness of monopoly into noticeable activity, and has advanced the public welfare wherever they have entered or approached the field of our local companies. Moreover, it should be remembered that the development of water powers, the product of which will be available for use in the Commonwealth, is in its infancy; and owing to the fact that a number of the generating plants are or will be situated in neighboring States, the question of interstate commerce and regulation is at once raised, — a question to which the national government is paying marked attention at the present time, particularly in cases of hydro-electric development. Any step now, however well intended, that would be an obstacle to bringing cheap power to our manufacturers from points outside of Massachusetts, would be unfortunate. So long as the public policy of the general government continues as it is, in the formative stage, I think, then, it unwise for the Board to assume further power in regard to these companies, save to require full reports as to all prices and contracts, at least until such time as the competition from them should threaten to become prejudicial to the real interests of our existing local companies, or the transmission lines themselves cease to convey such substantial benefits to the public as we have the right to expect.

Regulation of public utilities as a function of the State is but an embodiment of the public's natural and just desire to be free as possible from the arbitrariness, lethargy and the too frequent extortion of monopoly, and, so far as I know, the main cry for the extension of the Board's powers over these companies does not come from the public but from the entrenched monopolies.

MORRIS SCHAFF,

Commissioner.

APPENDIX I.—COURT DECISIONS.

The Commonwealth of Massachusetts.

SUPREME JUDICIAL COURT.

FALL RIVER GAS WORKS COMPANY

v.

BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

214 Mass. 529.

Suffolk. Dec. 11, 1912 — May 23, 1913.

Present: HAMMOND, LORING, BRALEY AND SHELDON, JJ.

*Corporation, Public Service, Gas and Electric Light Commissioners.
Gas Company.*

HAMMOND, J. The petitioner alleges in substance that the respondent Board, hereinafter called the Board, acting under R. L., c. 109, § 24, upon the application of the petitioner, hereinafter called the company, to the Board for its approval of a proposed issue of additional stock. dismissed the application, being moved thereto by an erroneous view of the law; and prays that a writ of certiorari may issue, to the end that the error may be corrected and the Board directed to act upon the application in accordance with law. The Board filed an answer in which was a return setting forth the record of its proceedings. By a reservation all questions of law arising upon the pleadings are before us, such entry to be made as law and justice may require.

There is little, if any, dispute about the facts. They are set forth in the return as follows:—

This is an application by the Fall River Gas Works Company for the approval of an issue of 1,150 shares of additional capital stock, of the par value of \$100 each, at a price of \$225 a share, as determined by the directors, for the payment of the company's obligations already incurred for construction and for future additions to plant.

On Dec. 31, 1911, the company had outstanding promissory notes amounting to \$200,000, and it is to the payment of these notes and to proposed subsequent expenditures of about \$40,000 for new plant that the proceeds of the new stock named in the company's petition are to be

applied. Between June 30, 1904, and Dec. 31, 1911, the company's total expenditures for additions to plant were \$409,045.16. Of this amount, \$154,192.27 was expended prior to June 30, 1906. In August of that year, upon the application of the company for the approval of an issue of 1,150 shares of new stock to meet the cost of additions to its plant which had been completed, and was included in its promissory notes on June 30, the Board approved of the issue of 550 shares at the price of \$185 per share, and required the proceeds, amounting to \$101,750, to be applied to the payment and cancellation of an equal amount of the notes. The Board stated as its reason for imposing this limitation on the number of shares then to be issued, that there were "available funds for the payment of a large portion of this debt." The notes outstanding on June 30, 1906, amounted to \$217,000. The new stock was issued in October and November, 1906.

During the period covered by the plant expenditures stated above, the operating profits amounted to \$1,085,763.06. The regular dividends, at the rate of 10 per cent. prior to June 30, 1908, and 12 per cent. annually thereafter, required \$552,050, leaving for net earnings above such dividends, \$533,713.06. These net earnings exceeded by \$226,417.90 the cost of the additions to plant after applying thereto the proceeds of the stock approved in 1906. Interest payments during the same time amounted to \$32,038.51 and other minor charges to \$27,467.45. During this period the company, in addition to the dividends above referred to, declared two extra dividends, one of 20 per cent. in July, 1907, and one of 15 per cent. in December, 1910, requiring for this distribution the sum of \$241,500. The notes payable at the close of the year 1911 were within about \$40,000 of the amount required for the extra dividends described, and the conclusion seems irresistible that, but for the declaration and payment of these extra dividends, these notes would not now exist.

Shortly stated, the facts in substance are that the company, after paying dividends at the rate of 10 or 12 per cent. per annum, had remaining as profits an amount exceeding the outstanding obligations incurred in making the addition to the plant, and that instead of applying these profits to the discharge of these obligations it distributed them among its stockholders in the form of two extra dividends of 15 and 20 per cent., respectively.

Upon this showing the Board dismissed the petition, stating the reasons for its action in the following language: —

Section 20 of chapter 109 of the Revised Laws provides that no gas light company "shall declare any stock or scrip dividend or divide the proceeds of the sale of stock or scrip among its stockholders." If the outstanding notes were issued for the express purpose of providing for

these dividends, to issue stock for their payment would be a plain violation of this provision. Where net earnings are of such volume that they may readily supply the funds for all needed additions to plant, but the company, rather than so apply them, divides all these earnings among its stockholders and provides for additions by outstanding loans to be thereafter capitalized, the prohibition of the statute, if strictly construed, may perhaps be avoided. But by the persistent pursuit of such methods it is obvious that, through a maintenance of prices necessary to produce such earnings, a company not only may compel the public to contribute all the additional investment required for the business, but also may have this contribution permanently represented by capital stock. Such a course, in the judgment of the Board, is not only contrary to the public interest, but, even if it be not an actual evasion of the law cited, is a clear violation of its spirit and of the policy it is intended to declare.

At the close of the year 1911 the company's accounts *receivable amounted to nearly \$50,000, and it had on hand upwards of \$30,000 of supplies and \$87,000 in cash. There is every reason to believe that the company's income will afford ample provision, in addition to its regular dividends, for the plant additions proposed subsequent to Dec. 31, 1911, and render a new issue of stock unnecessary for that purpose.

Whenever, because of increased costs not now apparent or of future reductions in the price of gas, profits shall appear inadequate for the reasonably necessary purposes of the corporation, the question of a new stock issue will be entitled to further consideration.

It nowhere appears that the Board questioned the propriety or reasonable necessity of the additions to the plant made or to be made, or that the amount expended and to be expended therefor represents their cost and real value; and the fair construction of the answer and return is that making no question as to these matters the Board dismissed the petition solely upon the grounds set forth in the return. And the question is whether there was error of law in dismissing the petition on those grounds.

R. L., c. 109, § 24, so far as material to this inquiry is as follows:—

Railroad corporations and street railway companies shall issue only such amounts of stock and bonds, coupon notes and other evidences of indebtedness payable at periods of more than twelve months after the date thereof, and gas and electric light companies, corporations established for and engaged in the business of transmitting intelligence by electricity, aqueduct and water companies, shall issue only such amount of stock and bonds, as the board of railroad commissioners in the case of railroad corporations or street railway companies, the board of gas and electric light commissioners in the case of gas and electric light com-

panies, may from time to time vote, or the commissioner of corporations in the case of the other corporations hereinbefore specified may from time to time determine, is reasonably necessary for the purpose for which such issue of stock or bonds has been authorized. Said boards or commissioner shall render a decision upon an application for such issue within thirty days after the final hearing thereon. Such decision shall be in writing, shall assign the reasons therefor, shall, if authorizing such issue, specify the respective amounts of stocks or bonds, or of coupon notes or other evidences of indebtedness as aforesaid, which are authorized to be issued for the respective purposes to which the proceeds thereof are to be applied, shall within seven days after it has been rendered, be filed in the office of the board or commissioner rendering it and a certificate of the vote of the board or of the decision of the commissioner shall, within three days after such decision has been rendered and before the stock or bonds or coupon notes or other evidences of indebtedness as aforesaid are issued, be filed in the office of the secretary of the commonwealth, and a duplicate thereof delivered to the corporation, which shall enter the same upon its records. A company which is within the provisions of this section shall not apply the proceeds of such stock or bonds or coupon notes or other evidences of indebtedness as aforesaid to any purpose not specified in such certificate.

The case turns upon the true construction of this statute. The contentions of the petitioner are (1) "that the board has no general jurisdiction to refuse to approve an issue of capital stock merely upon the general ground that in its opinion such issue is 'contrary to the public interest,'" or (2) upon the specific ground "that the company could secure or could have secured from earnings the funds sought to be thereby raised," and still further (3) that "the issue of additional capital stock as proposed for its fair market value in cash to secure funds to pay for additions to plant which might have been paid for by earnings, which earnings were used in part for extra dividends to stockholders, is not a . . . stock dividend and is not contrary either to the letter or to the spirit and policy of the statutory prohibition of stock dividends."

The contention of the Attorney-General, who appears for the Board, is that the Board is vested with a discretion to refuse to approve an issue of stock if it does not "deem such issue reasonably necessary to secure the funds to meet the expenses set forth in the application, notwithstanding that the purposes for which such expenses have been incurred or are to be incurred are lawful, and that the proceeds of the issue applied for would yield no more than is reasonably necessary in amount to meet such expenses." or in

other words, that the Board has "jurisdiction to determine not only whether or not the amount to be raised by an issue of stock or bonds is reasonably necessary for the purposes indicated, but also whether the issue itself is reasonably necessary therefor," or, stated in another way, that "the words 'reasonably necessary' are to be construed as applying to the issue of stock or bonds as well as to the amount to be raised thereby."

It becomes necessary to look into the legislation leading to this statute, and, since the provision as to gas companies in the statute is closely connected with similar provisions as to certain other public-service corporations, the examination should be correspondingly extensive, so far, at least, as the provisions as to these other corporations tend to throw light upon the interpretation to be given to that applicable only to the gas companies.

In the early statutes authorizing the increase of stock not much was said about the manner of the issue. It could be issued by a vote of the corporation, provided the issue was for the purposes of the charter and did not exceed the amount of the capital authorized by law. (St. 1830, c. 53, § 3; Rev. Sts., c. 38, § 11.) Then came a provision that no share should be issued for a less sum, actually paid in cash, than the par value of shares first issued. (Sts. 1851, c. 133, §§ 8, 16; 1858, c. 167; 1859, c. 104; Gen. Sts., c. 61, §§ 6, 9.) Gas companies could increase their stock at will for the purposes of the business for which they were chartered, subject only to the conditions that the stock should not exceed the amount fixed by the charter or by a general statute, as the case might be, and that the payment for the same should be made in cash to the amount of the par value. (Sts. 1851, c. 133, §§ 8, 16; 1855, c. 146; Gen. Sts., c. 61, §§ 6, 15, 18.)

Afterwards from time to time the provisions as to the issue, distribution and disposal, by sale or otherwise, of the additional stock were modified. (See as to aqueduct companies, St. 1875, c. 161; Pub. Sts., c. 110, § 7; as to railroad corporations, Sts. 1871, c. 392; 1874, c. 372, § 46; 1878, c. 84; Pub. Sts., c. 112, §§ 58, 59; St. 1893, c. 315; as to street railway corporations, Pub. Sts., c. 113, § 16; St. 1893, c. 315; as to gas companies, St. 1873, c. 39; Pub. Sts., c. 106, §§ 36, 39, 40, 41; and as to corporations where there is no other special provision made, St. 1870, c. 179; Pub. Sts., c. 105, § 20 and c. 106, § 34.) There long has been also a provision that no railroad corporation, telegraph or gas light company should declare any stock dividend or divide the proceeds of sale of stock among its stockholders. Sts. 1868, c. 310, § 1; 1871, c. 389;

1874, c. 372, § 177; Pub. Sts., c. 105, § 18, and c. 112, § 61; (St. 1894, c. 450; R. L., c. 109, § 20; St. 1903, c. 437).

Although by these and other statutes considerable restraint was imposed upon the issue of additional stock by public-service corporations, to the end that there should be no stock watering and that the public should not be correspondingly burdened, still up to 1894, there does not seem to have been any provision for any general supervision by a public board over the propriety or necessity of the issue. That question was left to the judgment of the officers and stockholders of the corporation to be exercised under certain penalties in case any of the restraining conditions were violated.

In this state of the law the Legislature of 1893 appointed a joint special committee to sit during the recess and to consider among other things the expediency of such amendments of our general laws relating to all corporations except municipal "as will better protect the interests of the public as affected by corporations, and of stockholders and bondholders therein," and to report in print to the then next Legislature. The committee reported in 1894 (Senate Document No. 67), recommending after careful consideration the passage of certain bills, twelve in all, appended to the report; and in accordance therewith three bills relating to the issue of stock by service corporations were passed, namely, St. 1894, c. 450, c. 452 and c. 462. The first provides that a gas company or electric light company "shall . . . issue only such amounts of stock and bonds as may from time to time, upon investigation by the board of gas and electric light commissioners, be deemed and be voted by them to be reasonably requisite for the purposes for which such issue of stock or bonds has been authorized." The Board is to file a certificate specifying the amount to be issued and the purposes for which it is issued, and the proceeds shall not be applied to any other purpose. Penalties for violation of the act are imposed, and jurisdiction in equity is given to enforce the orders of the Board. The second statute applies to corporations engaged in transmitting intelligence by electricity and to aqueduct and water companies and, *mutatis mutandis*, is the same as the first except that the question of necessity is to be settled by the Commissioner of Corporations. And so of the third statute (applicable only to railway and street railway companies), except that the Board of Railroad Commissioners is to judge of the necessity. Of these three bills thus adopted by the Legislature, being those numbered 5, 6 and 7 in the report, the committee says that they "are

designed to accomplish the intelligent supervision, by competent officials, of the issue of stock and bonds by the class of corporations named in such bills, in order that the stock and bonds so by them issued may be confined to the amount reasonably necessary for the accomplishment of the purposes authorized by the Legislature." As to the general reasons for proposing the legislation recommended in the report, the committee speaks as follows:—

To the end that reasonable dividends, interest and profits should be paid only upon a sufficient capital to properly conduct the business of quasi-public corporations, the committee recommends the passage of the bills heretofore referred to.

The Legislature has many times enacted laws providing for the supervision of the issuance of capital stock and bonds, and with good results. The committee is of the opinion that such supervision, more freely exercised, while it may not wholly prevent over-capitalization by forms not now anticipated, will tend to bring the corporations to which the bills apply into a compliance with the spirit and intention of our laws; and while the Legislature may at any time provide by law for an increase of capital stock and bonds for any purpose it sees fit, the committee feels that in order to secure a more careful and thorough investigation of the application of such increase, any such increase should be subject to examination by some expert authority of the Commonwealth, and such the various boards or commissions are intended by our laws to be.

R. L., c. 109, § 24, the statute under which the Board acted in this case, is in substance a consolidation of these three statutes of 1894, the words "reasonably necessary" being substituted for the word "requisite."

What are the powers of the Board under this section? It is to be premised that this statute has nothing to do with changing the limit of stock as fixed by law, either in a special charter or by general law. It deals only with the issue of stock within that limit. It cannot go beyond that limit, although it may reach it. If, for instance, any one of the corporations named in this section desires to increase the limit already fixed by its charter or a general law, it can find no relief under this statute. (See in this connection St. 1874, c. 29, § 15, re-enacted in Pub. Sts., c. 113, § 15, as an example of a statute providing for such an increase beyond the limit theretofore authorized in the case of a railroad corporation.)

It is also to be noted that within its sphere of action the statute applies to every issue of stock, whether it be the first or any subsequent issue, and is absolute. Of St. 1894, c. 450 (re-enacted in this

statute), Knowlton, J., in *Attorney-General v. Massachusetts Pipe Line Gas Co.*, 179 Mass. 15, 20, 21, says: —

The act is not directory, merely, but is, so to speak, jurisdictional. It prescribes the terms on which and the method by which . . . [a gas corporation] . . . can issue capital stock divided into shares. As to the right of a corporation to fix the amount of its stock and to issue stock, it prescribes a prerequisite on which the right to act depends. We think that the elaborate requirements of section 1 of this statute were intended to be fundamental, underlying the entire statutory authority of such corporations to issue stock. (*Scovill v. Thayer*, 105 U. S. 143.) The fact that the special charter of the defendant corporation fixes the capital stock at \$1,000,000, with authority to increase it, does not give the corporation authority to issue any stock without a vote of the commissioners under the section just referred to. . . . The amount fixed by the charter was the amount that might be issued only under the authority of the commissioners; without that authority no amount could be issued.

Before the St. of 1894, c. 450, if a gas company desired to issue additional stock to an amount not in excess of the capital stock authorized by law, it determined the question whether the money to be raised was needed for purposes for which stock should issue, and also how much should be needed, and having so determined, it sold at auction stock enough to raise that amount; and there was no supervision over these matters by a public board.

In view of the legislation leading up to St. 1894, c. 450, and of the obvious reasons, so far as respects the public served by these corporations, and reasons somewhat different but equally obvious so far as respects the bondholders and stockholders, for a change which should result in an authoritative and more efficient enforcement of the law as to the issue of stock, we are of opinion that it was the manifest purpose and legal effect of this statute, re-enacted in R. L., c. 109, § 24, to change the whole method of the issue of stock by the public-service corporations therein named, and to take away from such corporations and to invest in public officers the right to determine the general question of the reasonable necessity of the issue. And the decision of the Board is final, unless based upon some error of law.

But in acting upon an application the Board is engaged in the performance of a quasi-judicial function, and should be moved only by considerations logical to the issue and not inconsistent with the rights of parties. It is not to be assumed that in vesting the Board with the decision of the general question the Legislature

intended that the usual principles upon which stock could be properly issued were to be changed. The general question as to the necessity of the issue for the purposes for which it was lawfully authorized was the same and should be decided upon the same considerations, whether decided in the first case by the corporation itself (and, if need be, by the court afterwards) or by the Board. There is no change in the question nor of the principles upon which it is to be decided. The only change is in the party deciding it.

By what principles is the Board to be guided in performing this function? It is not compelled to take for granted that the facts stated in the application are true. It may investigate and find the facts for itself.

It is the duty of a public-service corporation to have its plant large enough to perform the service for which it was established, and it has a corresponding right to have such plant fairly capitalized. It is its duty to keep up the plant, whether by repairs or otherwise, out of its earnings, and this duty is superior to its right to distribute its earnings in dividends. If the time comes when the plant of the corporation is insufficient for the performance of its corporate duties to the public, then it is subject to the same duty, and is invested with the same right with reference to the additional plant as in the case of the original plant,—the duty to increase the plant and the right to capitalize fairly the value of that increase.

When the corporation has performed all its duties, and by its fortunate situation, good management, or any lawful conduct has remaining a surplus of earnings, it has the right to distribute this surplus among its stockholders in dividends. As between the public and the corporation the earnings belong to the corporation. In performing its full duty to the public and others it has done what it was chartered to do, and is entitled to the profits of the business for which it was chartered. If there be any reserved power in the charter whereby the profits can be reduced or the charter revoked, of course that power may be invoked if it appear that the charter is too favorable to the corporation. And in the case of a gas company the profits may be reduced by an order lowering the price of gas, if such order seems just and reasonable. (R. L., c. 121, § 34.) The relations between a public-service corporation and the public to serve whom it is chartered are not that of a partnership, but rather that of independent contracting parties. The public may demand proper service, and with that demand the

corporation must comply. The company may demand fair compensation for this service, and with that demand the public should comply. The corporation can have no share in the benefit to the public, nor can the public have any share in the net profits available for dividends.

Upon the question whether there shall be an issue of additional stock to meet liabilities incurred in increasing the efficiency or value of the plant, the amount of undivided profits on hand at the time the liabilities were incurred or the expenditures made which thereafterwards and before the application to the Board have been lawfully distributed as dividends is entirely immaterial. We see nothing to take this case out of the general rule.

Nor is this proposed increase a violation of the statutory provision against the issue of a stock dividend. It certainly is not in form such an issue. Nor is it in substance. The sum raised goes to increase the value of the plant for the purposes of the business for which the petitioner was incorporated; and that is none the less true, even if these expenses could have been paid by the funds since lawfully distributed as dividends.

It follows that in the decision to dismiss the petition upon the grounds stated in the record there was error in law.

Writ to issue.

A. A. Ballantine, for the petitioner.

F. B. Greenhalge, Assistant Attorney-General, for the respondent.

ATTORNEY-GENERAL *v.* HAVERHILL GAS LIGHT COMPANY.

215 Mass. 394.

Suffolk. Jan. 24, 1913 — May 26, 1913.

Present: RUGG, C.J., MORTON, LORING, BRALEY AND SHIELDON, JJ.

Gas Company. Public-service Corporation. Corporation, for Public Service. Constitutional Law. Word, "Franchise."

Information in equity, filed in the Supreme Judicial Court on July 8, 1912, under St. 1906, c. 372, by the Attorney-General at the relation of the Commissioner of Corporations, to restrain the Haverhill Gas Light Company, a corporation created by St. 1853, c. 8, amended by St. 1853, c. 163, from selling and transferring its franchise and property to the Haverhill Gas Company, a corporation recently organized under the general laws of this Commonwealth.

The case came on to be heard before Morton, J., who reserved it for determination by the full court.

J. M. Swift, Attorney-General (F. B. Greenhalge, Assistant Attorney-General, with him), for the plaintiff.

B. E. Eames (J. J. Winn and W. C. Rice with him), for the defendant.

RUGG, C.J. This is an information in equity brought under St. 1906, c. 372, which authorizes this court at the relation of the Attorney-General to restrain any corporation "from assuming or exercising any franchise or privilege, or transacting any kind of business not authorized by the charter of such corporation and the laws of this Commonwealth." The bill alleges in substance that the defendant, having for a long time been engaged in the business of manufacturing and selling gas for light and heat in the city of Haverhill, is about to sell "all of its franchise and property in the said city, including all of its mains, pipes and other appurtenances necessary for or incidental to the manufacture and sale of gas for light and heat, without authority from the General Court and without authority of any law," and that thereby it will become unable to continue its business of furnishing gas for light and heat. The answer and certain agreed facts admit the purpose of the defendant to dispose of all its physical property, including its mains and pipes in the public ways of Haverhill, to the Haverhill Gas Company, a corporation recently organized under the laws of the Commonwealth, for the purpose of taking over the physical properties of the defendant as a part of a general scheme for improving the facilities for providing gas in the city of Haverhill. The point at issue is, whether the defendant has a right, under the general law without special authority from the Legislature, to sell its physical properties, including its pipes and mains in streets necessary to the carrying on of its business, and thus deprive itself of its facilities for doing business. The defendant does not undertake directly to transfer its right to be a corporation (but proposes to surrender it) nor its licenses and permits granted by the municipal authorities to lay its pipes in public ways. It is contended that the new corporation has licenses and permits to act in its own right in maintaining such pipes to be sold to it. There are numerous statements in the answer respecting contracts and alleged grants from the city council of Haverhill to the Haverhill Gas Company. It is not necessary to describe these in detail, nor to inquire whether the alleged permits to lay pipes granted to the Haverhill Gas Company are valid. (See Metropolitan Home Tele-

phone Co. v. Emerson, 202 Mass. 402.) Sufficient appears upon the record to warrant the assumption that the Haverhill Gas Company would be able to furnish gas in sufficient quantities and of required quality if given the opportunity.

In *Weld v. Board of Gas & Electric Light Commrs.*, 197 Mass. 556, it was said by the court speaking through Chief Justice Knowlton, referring to a gas and electric light company:—

The respondent is a corporation, organized to exercise a public franchise of importance to the community in which it conducts its business. It is its duty to exercise this franchise for the benefit of the public, with a reasonable regard for the rights of individuals who desire to be served, and without discrimination between them. It cannot relieve itself from this duty so long as it retains its charter. It enjoys public rights in the streets, which are derived from the Commonwealth, through action of the board of aldermen under authority of the Legislature. It is a quasi-public corporation, and as such it owes duties to the public. (*New Orleans Gas Co. v. Louisiana Light Co.*, 115 U. S. 630; *Coy v. Indianapolis Gas Co.*, 146 Ind. 655-659; *Williams v. Mutual Gas Co.*, 52 Mich. 499-501; *Shepard v. Milwaukee Gas Light Co.*, 6 Wis. 539; *Gas Light Co. of Baltimore v. Colliday*, 25 Md. 1.)

Without legislative authority it cannot sell its property and franchise to another party in such a way as to take away its power to perform its public duties. (*Central Transportation Co. v. Pullman's Palace Car Co.*, 139 U. S. 24, and cases cited; *Brunswick Gas Light Co. v. United Gas, Fuel & Light Co.*, 85 Me. 532; *Gibbs v. Baltimore Gas Co.*, 130 U. S. 396; *Thomas v. Railroad Co.*, 101 U. S. 73, 83; *Chicago Gas Light Co. v. People's Gas Co.*, 121 Ill. 530; *South Chicago Ry. v. Calumet St. Ry.*, 171 Ill. 391; *State v. Hartford & New Haven R.R.*, 29 Conn. 538.)

This is a succinct, clear and comprehensive statement of the law. It rests upon fundamental conceptions of the character of service rendered by gas companies and of the nature of the instrumentalities utilized by them in performing their duties. The defendant is empowered by its charter (St. 1853, cc. 8, 163), among other matters, to lay and repair pipes in the streets and highways of what is now the city of Haverhill, when granted a license by municipal officers. The authority to use the public ways is, according to common knowledge, one of the important and essential privileges conferred upon the defendant. Its ability to carry on business rests on the power to use exclusively a part of the public ways for the purpose of laying its pipes and distributing its product. The right acquired by the public in laying out a highway is an easement for public travel. It would be incompatible with

the right obtained by the public through the laying out of a highway to devote it in whole or in part to strictly private uses. (*Com. v. Morrison*, 197 Mass. 199.) It is only the element of service rendered to the public by a gas company which warrants the laying of its pipes in highways. It has been said repeatedly in decisions of this court that the paramount right acquired by the public in land taken for highways includes the laying of gas pipes. The charter authority of the defendant to lay its pipes in public ways, although not in express terms made dependent upon such reasonable limitations and regulations as the Legislature might impose from time to time, was not absolute and unqualified in character, and was subject by implication to the general power of the Legislature over highways. It would be within the power of the Legislature to pass any reasonable restrictions at any time touching the use of the highway. (*Fairhaven & Westville RR. v. New Haven*, 203 U. S. 379, 390.) This includes proper regulations of the conditions under which a gas company may use highways. The language in *Com. v. Lowell Gas Light Co.*, 12 Allen 75, which seems to look in a different direction, occurs in the decision of a tax case, and was directed to the argument that a gas light company was a corporation of such a character that it was exempt from local taxation. It was quoted at length in *Milford Water Co. v. Hopkinton*, 192 Mass. 491, 497, to the same point. It must be read in the light of the subject as to which it was used. So read there is nothing in it inconsistent with the proposition that the privilege of appropriating exclusively a portion of the highway involves and is predicated upon a kind of public service.

It is plain that it has been the declared law of the Commonwealth since the Opinion of Justices in 150 Mass. 592, that gas companies are quasi-public corporations performing an important service of a kind so essentially for the general public that cities and towns may be authorized to undertake the service and appropriate money therefor. This opinion was founded upon the proposition that the manufacturing and distribution of gas for the use of the municipality and its citizens is a public service, and hence the business could be undertaken by municipalities as a part of their general governmental functions. It is familiar law that money raised by taxation can be appropriated only for public uses. This public nature of the function of furnishing of gas for public and private illumination is reaffirmed in many decisions, not only by way of illustration, but by direct determination. The limitations upon the right of a gas company to maintain its pipes in

public ways has been frequently adverted to. (*Natick Gas Light Co. v. Natick*, 175 Mass. 246; *Boston Electric Light Co. v. Boston Terminal Co.*, 182 Mass. 397; *Boston Electric Light Co. v. Boston Terminal Co.*, 184 Mass. 566, 570; *Cheney v. Barker*, 198 Mass. 356. See *Two Village Water Co. v. Damariscotta Gas Light Co.*, 98 Me. 325; *State v. New Orleans Gas Light Co.*, 108 La., 67; *Hangen v. Albina Light & Water Co.*, 21 Ore. 411; *Charlestown Natural Gas Co. v. Lowe*, 52 W. Va. 662; *Miller v. Wilkes-Barre Gas Co.*, 206 Pa. St. 254; *People v. Union Gas Co.*, 254 Ill. 395; *McCarter v. Vineland Light & Power Co.*, 73 N. J. Eq. 703.) As is pointed out in *Weld v. Edison Elec. Ill. Co.*, 197 Mass. 556, the policy which has been developed in Massachusetts respecting the furnishing of artificial light is regulated monopoly. This is an advantage accruing to the defendant beyond and in addition to those enjoyed at the time its charter was granted. A public-service or quasi-public corporation is one private in its ownership but having an appropriate franchise from the State to provide for a necessity or convenience of the general public incapable of being furnished through the ordinary channels of private competitive business and dependent for its exercise upon eminent domain or some agency of government. The character of the functions performed by a gas company, which is reflected in the evolution of the statute law, based upon common experience and the progress of civilization, stamps gas companies as public in the same sense in which these words are used with reference to street railways and like corporations. On basic principles it cannot sell or mortgage its property so as to impair in any substantial degree its ability to continue to perform its public service without legislative consent. (*Com. v. Smith*, 10 Allen 448.)

It remains to inquire whether the Legislature has granted permission to the defendant to make such a sale as is here contemplated. St. 1886, c. 346, was entitled "An Act in relation to gas companies." Section 4 of that act (now R. L., c. 122, § 13) provided that "no gas company shall transfer its franchise, lease its works or contract with any person, association or corporation to carry on its works without authority of the legislature." It is necessary in view of this statute to determine the meaning of "franchise" as there employed. Its definition depends upon the connection in which it occurs and the property and corporation to which it is applied. It may have different significations. The power to exist as a corporation with the special privileges and immunities personal to the particular organization is a franchise. This in its nature

is not transmissible. The Legislature could not have used the word in this sense in the statute. As applied to a gas company, franchise means the right to manufacture and supply gas for a particular locality, and to exercise the special rights and privileges in the streets and elsewhere which are essential to the proper performance of its public duty and the gain of its private emoluments and without which it could not exist successfully. (*Memphis R.R. Co. v. Com.*, 112 U. S. 609, 619; *Vicksburg v. Vicksburg Water Works Co.*, 202 U. S. 453, 464.)

Without narrating all the facts set out in the record it is enough to say that Stone & Webster acquired all the stock and bonds of the defendant, and, for the purpose of avoiding and adjusting certain financial and legal difficulties existing between the defendant, the city of Haverhill and the Board of Gas and Electric Light Commissioners, organized a new corporation of which they hold all the stock, and, after making an arrangement approved by the city officers of Haverhill as to price of gas and receiving what purported to be street locations granted to the new corporation, proposed to transfer all the tangible physical properties of the defendant to the new corporation. Technically the defendant did not propose to sell or transfer to the new corporation its licenses to maintain pipes or to carry on the gas business or anything more than its tangible physical property. It is plain, however, from all the circumstances that what the defendant proposes to do is to transfer all its tangible and physical property to the new corporation for the sole purpose of enabling the latter to exercise all the franchises except that to be a corporation which it has heretofore exercised. The contention is that it does not undertake to sell or transfer any of its franchises but to surrender them. Practically, however, it is a surrender for the sole benefit of the new corporation and for the purpose of enabling it to use all the property and exercise all the franchises (except that to exist as a corporation) which the defendant has exercised heretofore. The policy of the State respecting gas companies having been fully established as that of regulated monopoly, it is plain that the new company except under most extraordinary circumstances could secure no street rights and no license which would enable it to exercise the franchises heretofore exercised by the defendant save by the latter's surrender of all its rights. Looking through form to substance, the proposed arrangement is the wiping out of the defendant and the substitution for it of the new corporation in the exercise of all its public duties, to be accomplished as parts of a single transaction. In essence it

is the same as a consolidation or direct sale so far as concerns its practical manifestations in service to the public.

A public-service corporation by accepting the rights and privileges conferred by its act of incorporation and by entering into the enjoyment of its franchises undertakes to perform all the public duties required of it. Under the circumstances disclosed, it cannot surrender its franchises nor disable itself from the performance of its public functions without the consent of the Legislature. (*Lumbard v. Stearns*, 4 Cush. 60, 62; *Turner v. Revere Water Co.*, 171 Mass. 329, 334; *Mount Hope Cemetery Co. v. Boston*, 158 Mass. 509, 522; *Braslin v. Somerville Horse R.R.*, 145 Mass. 64, 67; *Railroad Co. v. Brown*, 17 Wall 445, 450; *Union Trust & Sav. Bank v. Kinlock Long-Distance Telephone Co. (Ill.)*, 101 N. E. 535, 537.) It is hardly necessary to say that there is nothing at variance with this principle in *Selectmen of Amesbury v. Citizens Elec. St. Ry.*, 199 Mass. 394. It was assumed as the basis of the opinion in *Weld v. Gas & Elec. Light Co.*, 197 Mass. 556, 560, that a gas company could not by any corporate act impair its service, and that mandamus would lie against a gas company "for a failure properly to exercise its corporate franchise." So far as there is anything inconsistent with this in *East Ohio Gas Co. v. Akron*, 81 Ohio St. 33, we are not disposed to follow it. A surrender of its franchise for the benefit of the new corporation in the way proposed on this record is the equivalent of a transfer of its franchise as these words are used in R. L., c. 122, § 13. The scheme proposed is an evasion of the statute. The Legislature clearly has granted no consent to the transfer, but has prohibited it. The surrender of the charter is not a separate matter, but an incident of the plan to circumvent the plain intent of the statute.

It is argued strongly that *Evans v. Boston Heating Co.*, 157 Mass. 37, is a controlling authority in favor of the defendant. That case related not to a gas company but to a corporation organized for supplying hot water for heating, cooking and mechanical purposes, an experimental venture which failed. It did not refer to St. 1886, c. 346, and did not need to do so. The opinion does not discuss with thoroughness the public-service aspect of gas companies. Hence it is not a binding authority and we are not disposed to extend its reasoning to such companies.

Even if it be assumed that this decision would be a conclusive authority in favor of the defendant but for St. 1886, c. 346, R. L., c. 122, § 13, as has been shown, we interpret that statute as prohibiting such a sale as is contemplated in the case at bar. The

statute as so interpreted is constitutional. It is difficult to define within exact limits the power of the Legislature over public-service corporations. A corporation like a gas company, dependent for the conduct of its business upon a license to use in part the highways (which are acquired avowedly for a public use), is something more than affected with "a public interest." Its business is public, not only in the sense that it is obliged to sell to the public without discrimination, but it is confessedly public in its nature, because employing an agency purchased at the expense of the tax payers, and hence solely for public purposes, for the distribution of its product through pipes. Where a corporation, as an essential element of its existence, enjoys and uses privileges in the public streets such as it could not exercise save in the performance of a public duty, and enjoys these privileges as licensee and without any paramount or exclusive right therein, plainly it is subject in this respect to a considerable degree of legislative control and regulation, to be exercised with regard both to the public interests and private property rights of the corporation. A licensee who is in exclusive use under legislative permission of a part of a highway for the performance of a public duty, may be forbidden to make any sale of property devoted under such circumstances to such uses, involving as it would certain rights in streets, without legislative permission. When no contract has arisen, public policy may be changed within reasonable limits in this respect without the violation of any provision of the State or federal constitution. It is not necessary to define with precision under what branch of the authority of the Legislature this may be done, whether in the exercise of the police power in determining who may have special privileges in the public ways, or under the power of amendment, alteration or repeal of corporate charters reserved by R. L., c. 109, § 3, or in the exercise of its general power of control over public-service corporations. The statute may be sustained probably in the exercise of the general power of the State over its highways. (*Fairhaven R.R. Co. v. New Haven*, 203 U. S. 379; *West Chicago R.R. Co. v. Chicago*, 201 U. S. 506.) In any event, it is a valid exercise of the reserved power of the Legislature to amend corporate charters. It is well within the principle stated with ample reasoning in *Com. on Inland Fisheries v. Holyoke Water Power Co.*, 104 Mass. 446, 451. (*S. C. Sub. Nom. Holyoke Co. v. Lyman*, 15 Wall 500; *Close v. Glenwood Cemetery*, 107 U. S. 406; *Berea College v. Ky.*, 211 U. S. 45; *Stanislaus Co. v. San Joaquin & Kings River Canal & Irrigation Co.*, 192 U. S. 201; *Parker v. Metropolitan*

R.R., 109 Mass. 506; Metropolitan R.R. v. Highland St. Ry. Co., 118 Mass. 290; Norwood v. N. Y. & N. E. R.R., 161 Mass. 259; Brownell v. Old Colony R.R., 164 Mass. 29; Revere Water Co. v. Winthrop, 192 Mass. 455, 464.) The statute in question does not impair the object for which the franchise was granted, but rather tends to insure its continuance. Neither the State nor the federal constitution can be invoked "to protect property from a congenital defect." (Madera Water Works v. Madera, 229 U. S. 454.)

Decree for the informant.

APPENDIX J.—NEW LEGISLATION, 1913.

ACTS.

CHAPTER 164.

An Act relative to the Sale of Commodities by Weight.

Be it enacted, etc., as follows:

Section thirty-nine of chapter sixty-two of the Revised Laws is hereby amended by striking out the words "the hundredweight", in the first line, and inserting in place thereof the word:— weight, —and by striking out the words "packages of not more than one hundred pounds avoirdupois", in the second and third lines, and inserting in place thereof the words:— commodities so sold,— so as to read as follows:— *Section 39.* If commodities are sold by weight, it shall be understood to mean the net weight of all commodities so sold; and all contracts concerning goods sold by weight shall be understood and construed accordingly. [*Approved February 26, 1913.*]

CHAPTER 197.

An Act relative to the Dam of the Turners Falls Company.

Be it enacted, etc., as follows:

SECTION 1. The Turners Falls Company is hereby authorized to raise the height of its present dam across the Connecticut river, or to build a new dam in place thereof, in substantially the same situation, to such height that the permanent crest of the dam shall be not more than three feet above the Francis Base, so-called, at Turners Falls. The dam shall be constructed and maintained subject to the provisions of chapters ninety-six and one hundred and ninety-six of the Revised Laws, and of all other general laws, so far as such provisions are applicable thereto and not inconsistent herewith.

SECTION 2. This act shall take effect upon its passage. [*Approved February 28, 1913.*]

CHAPTER 209.

An Act relative to Special Licenses of Engineers and Firemen.

Be it enacted, etc., as follows:

Section eighty-two of chapter one hundred and two of the Revised Laws, as amended by section two of chapter three hundred and ten of the acts of the year nineteen hundred and five, by chapter four hundred and fourteen of the acts of the year nineteen hundred and six, by section two of chapter three hundred and seventy-three of the acts of the year nineteen hundred and seven, and by section four of chapter five hundred and sixty-two of the acts of the year nineteen hundred and eleven, is hereby further amended by inserting before the words "an engine", in the last line of said section, the words:—or permission to operate,—so as to read as follows:—*Section 82.* Licenses shall be granted according to the competence of the applicant and shall be distributed in the following classes:—Engineers' licenses:—First class, to have charge of and operate any steam plant. Second class, to have charge of and operate a boiler or boilers, and to have charge of and operate engines, no one of which shall exceed one hundred and fifty horse power, or to operate a first class plant under the engineer in direct charge of the plant. Third class, to have charge of and operate a boiler or boilers not exceeding in the aggregate one hundred and fifty horse power, and an engine not exceeding fifty horse power, or to operate a second class plant under the engineer in direct charge of the plant. Fourth class, to have charge of and operate hoisting and portable engines and boilers. Portable class, to have charge of or to operate portable boilers and portable engines, except hoisting engines or steam fire engines. Steam fire engineers' class, to have charge of or to operate steam fire engines and boilers. Firemen's licenses:—Extra first class, to have charge of and operate any boiler or boilers. First class, to have charge of and operate any boiler or boilers where the safety valve or valves are set to blow at a pressure not exceeding twenty-five pounds to the square inch, or to operate high pressure boilers under the engineer or fireman in direct charge thereof. Second class, to operate any boiler or boilers under the engineer or fireman in direct charge thereof. A person holding an extra first class or first class fireman's license may operate a third class plant under the engineer in direct charge of the plant. Special licenses:—A person holding an engineer's or fireman's license, who desires to have charge of or to operate a

particular steam plant, may, provided that he holds an engineer's or fireman's license and that he files with his application for such examination a written request signed by the owner or user of said plant, be examined as to his competence for such service and no other, and, if found competent and trustworthy, he shall be granted a license for such service and no other: *provided, however*, that no special license shall be granted to give any person charge of or permission to operate an engine of over one hundred and fifty horse power. [*Approved February 28, 1913.*]

CHAPTER 252.

An Act making Appropriations for Salaries and Expenses of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are appropriated, to be paid out of the Gas and Electric Light Commissioners' Fund, for the salaries and expenses of the gas and electric light commissioners, for the fiscal year ending on the thirtieth day of November, nineteen hundred and thirteen, to wit:—

For the salaries of the commissioners, fourteen thousand dollars.

For clerical assistance, a sum not exceeding seventy-five hundred dollars.

For statistics, books, stationery, and for other necessary expenses, a sum not exceeding four thousand dollars.

For rent of an office, a sum not exceeding forty-two hundred dollars.

For the inspection of electric meters, a sum not exceeding one thousand dollars.

For the salary of the present gas inspector, twenty-eight hundred dollars.

For the salary of the present first assistant inspector, eighteen hundred dollars.

For the salary of the present second assistant inspector, sixteen hundred dollars.

For compensation of deputies, travelling expenses, apparatus, office rent and other incidental expenses, a sum not exceeding ninety-five hundred dollars.

For printing and binding the annual report, a sum not exceeding twenty-nine hundred dollars.

For expenses in connection with the abatement of the smoke nuisance, a sum not exceeding eight thousand dollars.

SECTION 2. This act shall take effect upon its passage. [*Approved March 8, 1913.*]

CHAPTER 254.

An Act relative to Charges for the Use of Gas Meters.

Be it enacted, etc., as follows:

SECTION 1. It shall be unlawful for any person or company furnishing gas to consumers to charge a consumer for the use of a meter for any part of the fiscal year if the consumer during that fiscal year uses gas to the value of seven dollars or more.

SECTION 2. Violation of this act shall be punished by a fine not exceeding one hundred dollars for each offence. [*Approved March 8, 1913.*]

CHAPTER 277.

An Act to dissolve Certain Corporations.

Be it enacted, etc., as follows:

SECTION 1. Such of the following named corporations as are not already legally dissolved are hereby dissolved, subject to the provisions of sections fifty-two and fifty-three of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three:¹ —

Barre Acetylene Gas Co., The.

Blue Hill Electric Company, The.

Boston Electric Company.

Eastern Electric Co. of New Bedford.

Framingham Electric Company.

Hyannis Gas Company.

Medfield Electric Light and Power Company, The.

Medway Electric Light and Power Company, The.

Natick Gas & Electric Company.

Needham Gas Company, The.

Princeton Electric Co.

Wanoosnoc Power Company.

Weston Electric Light Company.

¹ This act names 820 corporations, but only gas or electric companies are mentioned here.

SECTION 2. Nothing in this act shall be construed to affect any suit now pending by or against any corporation mentioned in the first section hereof, nor any suit now pending or hereafter brought for any liability now existing against the stockholders or officers of any such corporation, nor to revive any charter previously annulled or corporation previously dissolved, nor to make valid any defective organization of any of the supposed corporations mentioned in said first section.

SECTION 3. Suits upon choses in actions arising out of contracts sold or assigned by any corporation dissolved by this act may be brought or prosecuted in the name of the purchaser or assignee. The fact of sale or assignment and of purchase by the plaintiff shall be set forth in the writ or other process; and the defendant may avail himself of any matter of defence of which he might have availed himself in a suit upon the claim by such corporation, had it not been dissolved by this act.

SECTION 4. This act shall take effect upon its passage. [*Approved March 12, 1913.*]

CHAPTER 288.

An Act to provide for the Admission as Evidence of Accounts kept in the Regular Course of Business.

Be it enacted, etc., as follows:

An entry in an account kept in a book or by a card system or by any other system of keeping accounts shall not be inadmissible in any civil proceeding as evidence of the facts therein stated because it is transcribed or because it is hearsay or self-serving, if the court finds that the entry was made in good faith in the regular course of business and before the beginning of the civil proceeding aforesaid. The court, in its discretion, before admitting such entry in evidence, may, to such extent as it deems practicable or desirable but to no greater extent than the law has heretofore required, require the party offering the same to produce and offer in evidence the original entry, writing, document or account, or any other from which the entry offered or the facts therein stated were transcribed or taken, and to call as his witness any person who made the entry offered or the original or any other entry, writing, document or account from which the entry offered or the facts therein stated were transcribed or taken, or who has personal knowledge of the facts stated in the entry offered. [*Approved March 12, 1913.*]

CHAPTER 290.

An Act to authorize the Adding of Interest to Damages awarded for Death caused by Negligence.

Be it enacted, etc., as follows:

SECTION 1. In any suit at law hereafter brought in which a verdict is given for pecuniary damages for the death, with or without conscious suffering, of any person, whether or not such person was in the employ of the defendant whose negligence is determined to have been the cause of death, there shall be added to the amount of the verdict interest thereon from the date of the writ.

SECTION 2. This act shall take effect upon its passage. [*Approved March 12, 1913.*]

CHAPTER 317.

An Act relative to the Expenses of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The board of gas and electric light commissioners may expend annually for necessary statistics, books, stationery and contingent expenses, and for clerical assistance, such sum as the general court shall annually appropriate.

SECTION 2. The board may expend annually for the compensation of the inspector of gas and gas meters, assistant inspectors, deputy inspectors of meters, and for office rent, travelling and other necessary expenses incidental to the duties of said inspectors, such sum as the general court shall annually appropriate.

SECTION 3. Chapter fifty-four of the acts of the year nineteen hundred and seven, chapter five hundred and thirty-six of the acts of the year nineteen hundred and eight and section eight of chapter four hundred and eighty-three of the acts of the year nineteen hundred and nine are hereby repealed.

SECTION 4. This act shall take effect upon its passage. [*Approved March 21, 1913.*]

CHAPTER 342.

An Act making an Appropriation for Expenses of Certain Litigation between the Commonwealth and the Haverhill Gas Light Company.

Be it enacted, etc., as follows:

SECTION 1. The sum of fifteen thousand dollars is hereby appropriated, to be paid out of the treasury of the commonwealth from the ordinary revenue, for expenses in connection with litigation pending between the commonwealth of Massachusetts and the Haverhill Gas Light Company, the same to be expended under the direction of the attorney-general.

SECTION 2. This act shall take effect upon its passage. [*Approved March 25, 1913.*]

CHAPTER 359.

An Act to prohibit in Manufacturing and Mechanical Establishments the Making up of Time Lost on Account of a Legal Holiday.

Be it enacted, etc., as follows:

SECTION 1. It shall be unlawful to require or to request any person employed in a manufacturing or mechanical establishment to work more hours in any one day than is now limited by law, in order to make up time lost by reason of a legal holiday.

SECTION 2. Whoever violates the provisions of this act shall be punished by a fine not exceeding one hundred dollars for each offence. [*Approved March 26, 1913.*]

CHAPTER 401.

An Act relative to Evidence as to the Market Value of Real Estate taken or Injured under Authority of Law.

Be it enacted, etc., as follows:

SECTION 1. The valuation made by the assessors of a city or town for the purposes of taxation for the three years next preceding the date of the taking of or injury to real estate by the commonwealth or by a county, city or town under the authority of any law may, in a suit to recover the damages to such real estate, the whole or part of which is so taken or injured, be introduced as evidence of the fair market value of the real estate by any party to the suit: *provided, however,* that if the valuation of any one year

is so introduced, the valuations of all three years shall be introduced in evidence.

SECTION 2. This act shall not apply to any case in which real estate was taken prior to the passage of this act.

SECTION 3. This act shall take effect upon its passage. [*Approved March 28, 1913.*]

CHAPTER 416.

An Act relative to the Certification of Town Notes by the Director of the Bureau of Statistics.

Be it enacted, etc., as follows:

SECTION 1. The director of the bureau of statistics, for the purpose of certifying a note under the provisions of chapter six hundred and sixteen of the acts of the year nineteen hundred and ten and amendments thereof, may construe a note to have been duly issued if made in accordance with the provisions of said act and amendments thereof, or if made in accordance with any law which does not require a vote of the town, and he may certify any such note on any date not earlier than three days prior to the date of issue as it appears on the note.

SECTION 2. This act shall take effect upon its passage. [*Approved March 29, 1913.*]

CHAPTER 434.

An Act relative to Statements concerning the Employment of Legislative Counsel and Agents.

Be it enacted, etc., as follows:

SECTION 1. Section thirty of chapter three of the Revised Laws is hereby amended by inserting after the word "legislation", in the seventh line, the words:—When such expense is included in an employment by annual salary or retainer, the statement shall specify the amount of the salary or retainer apportioned therefor. In case such employment is without any such apportionment, then the total salary or retainer which includes such services shall be stated,—so as to read as follows:—*Section 30.* Within thirty days after the prorogation of the general court, every person, corporation or association whose name appears upon the dockets so closed, as employers of any legislative counsel or agent, shall render

to the secretary of the commonwealth a complete and detailed statement, under oath, of all expenses incurred or paid in connection with the employment of legislative counsel or agents, or with promoting or opposing legislation. When such expense is included in an employment by annual salary or retainer, a statement shall specify the amount of the salary or retainer apportioned therefor. In case such employment is without any such apportionment, then the total salary or retainer which includes such services shall be stated. Such statements shall be in such form as the secretary of the commonwealth may prescribe and shall be open to public inspection.

SECTION 2. This act shall take effect upon its passage. [*Approved April 3, 1913.*]

CHAPTER 445.

An Act relative to the Amount to be paid under the Workmen's Compensation Act in Cases of Certain Specified Injuries.

Be it enacted, etc., as follows:

SECTION 1. Section eleven of Part II of chapter seven hundred and fifty-one of the acts of the year nineteen hundred and eleven, as amended by section two of chapter five hundred and seventy-one of the acts of the year nineteen hundred and twelve, is hereby further amended by adding at the end thereof the following:—
(e) The additional amounts provided for in this section in case of the loss of a hand, foot, thumb, finger or toe shall also be paid for the number of weeks above specified, in case the injury is such that the hand, foot, thumb, finger or toe is not lost but is so injured as to be incapable of use: *provided*, that when the incapacity ceases the said additional payment shall also cease,—so as to read as follows:—*Section 11.* In case of the following specified injuries the amounts hereinafter named shall be paid in addition to all other compensation:

(a) For the loss by severance of both hands at or above the wrist, or both feet at or above the ankle, or the loss of one hand and one foot, or the reduction to one tenth of normal vision in both eyes with glasses, one half of the average weekly wages of the injured person, but not more than ten dollars nor less than four dollars a week, for a period of one hundred weeks.

(b) For the loss by severance of either hand at or above the wrist, or either foot at or above the ankle, or the reduction to one tenth

of normal vision in either eye with glasses, one half the average weekly wages of the injured person, but not more than ten dollars nor less than four dollars a week, for a period of fifty weeks.

(c) For the loss by severance at or above the second joint of two or more fingers, including thumbs, or toes, one half the average weekly wages of the injured person, but not more than ten dollars nor less than four dollars a week, for a period of twenty-five weeks.

(d) For the loss by severance of at least one phalange of a finger, thumb, or toe, one half the average weekly wages of the injured person, but not more than ten dollars nor less than four dollars a week, for a period of twelve weeks.

(e) The additional amounts provided for in this section in case of the loss of a hand, foot, thumb, finger or toe shall also be paid for the number of weeks above specified, in case the injury is such that the hand, foot, thumb, finger or toe is not lost but is so injured as to be incapable of use: *provided*, that when the incapacity ceases the said additional payment shall also cease.

SECTION 2. This act shall take effect upon its passage. [*Approved April 7, 1913.*]

CHAPTER 448.

An Act relative to the Recovery of Damages under the Workmen's Compensation Act.

Be it enacted, etc., as follows:

SECTION 1. Section fifteen of Part III of chapter seven hundred and fifty-one of the acts of the year nineteen hundred and eleven is hereby amended by adding at the end thereof the following: —, and in case the association recovers a sum greater than that paid by the association to the employee four fifths of the excess shall be paid over to the employee, — so as to read as follows: — *Section 15.* Where the injury for which compensation is payable under this act was caused under circumstances creating a legal liability in some person other than the subscriber to pay damages in respect thereof, the employee may at his option proceed either at law against that person to recover damages, or against the association for compensation under this act, but not against both, and if compensation be paid under this act, the association may enforce in the name of the employee, or in its own name and for its own benefit, the liability of such other person, and in case the association recovers a sum greater than that paid by the association to

the employee four fifths of the excess shall be paid over to the employee.

SECTION 2. This act shall take effect upon its passage. [*Approved April 7, 1913.*

CHAPTER 452.

An Act relative to the Keeping of Explosives and Inflammable Fluids and Compounds.

Be it enacted, etc., as follows:

SECTION 1. Section three of chapter three hundred and seventy of the acts of the year nineteen hundred and four, as amended by chapter two hundred and eighty of the acts of the year nineteen hundred and five, by chapter five hundred and two of the acts of the year nineteen hundred and eight and by section one of chapter two hundred and twenty-three of the acts of the year nineteen hundred and ten, is hereby further amended by inserting after the word "given", in the seventh line, the words: — by mailing a copy of the notice to abutting property owners and other persons interested within a reasonable radius of the proposed building, at least fourteen days before said hearing, — so as to read as follows: — *Section 3.* No building or other structure shall be used in any city or town for the keeping, storage, manufacture or sale of any of the articles named in section two unless the mayor and aldermen or selectmen have granted a license therefor for one year from the date thereof after a public hearing, fourteen days' public notice of which shall be given, by mailing a copy of the notice to abutting property owners and other persons interested within a reasonable radius of the proposed building, at least fourteen days before said hearing, at the expense of the applicant, and unless a permit shall be granted therefor by the chief of the district police, or by some official or officials designated by the said chief for that purpose: *provided, however,* that any building or other structure once used under a license and permit granted as aforesaid or any building or other structure lawfully used for any of said purposes may be continued in such use from year to year if the owner or occupant thereof shall, while such use continues, annually file for registration a certificate, reciting such use and occupancy, with the city or town clerk of the city or town where such building or other structure is situated and with the chief of the district police, or the official designated by him to grant permits in such city or town. The

detective and fire inspection department of the district police may by regulation prescribe the amount of explosives, crude petroleum or any of its products, or any other inflammable fluid or compound, that may be kept for private use in a building or other structure without a license, permit or registration. The right to use a building or other structure for any of said purposes may be revoked for cause after notice and hearing given to such owner or occupant at any time by the mayor and aldermen or selectmen having authority to grant licenses for such use, or may be revoked for cause after notice and hearing given to such owner or occupant at any time by the chief of the district police. A fee of one dollar may be charged for the license and a like sum for the permit herein provided for, and one half of said sum for the registration of the said certificate. Such building or structure shall always be subject to such alterations in construction and such regulations of such use for protection against fire or explosion as the detective and fire inspection department of the district police may from time to time prescribe.

SECTION 2. This act shall take effect upon its passage. [*Approved April 9, 1913.*]

CHAPTER 453.

An Act relative to Reports of Assessors to the Tax Commissioner.

Be it enacted, etc., as follows:

SECTION 1. Section ninety-three of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine is hereby amended by striking out the words "They shall also, on or before the first Monday of August, return to the tax commissioner the amount of taxes laid, or voted to be laid, within said city or town for the then current year, for state, county and town purposes," in the thirteenth to the seventeenth lines, both inclusive, so as to read as follows:—*Section 93.* Assessors shall annually, on or before the first Monday of July, return to the tax commissioner the names of all corporations, except banks of issue and deposit, having a capital stock divided into shares, chartered by the commonwealth or organized under the general laws for the purposes of business or profit and established in their respective cities and towns or owning real estate therein, and a statement in detail of the works, structures, real estate and machinery owned by each of said corporations and situated in such city or town, with the value thereof, on the first day of April preceding, and the

amount at which the same is assessed in said city or town for the then current year. They shall also, on or before the first Monday of August, return to the tax commissioner the names of all foreign corporations which have a usual place of business within said city or town. If the assessors neglect to comply with the requirements of this section, each assessor so neglecting shall forfeit one hundred dollars.

SECTION 2. Section forty-three of Part III of said chapter four hundred and ninety is hereby amended by striking out the word "ninety-three", in the eleventh line, and inserting in place thereof the word: — fifty-nine, — and also by striking out the last sentence of said section, so as to read as follows: — *Section 43.* Every corporation subject to the provisions of section forty shall annually pay a tax upon its corporate franchise, after making the deductions provided for in section forty-one, at a rate equal to the average of the annual rates for three years preceding that in which such assessment is laid, the annual rate to be determined by an apportionment of the whole amount of money to be raised by taxation upon property in the commonwealth during the same year, as returned by the assessors of the several cities and towns under the provisions of section fifty-nine of Part I, after deducting therefrom the amount of tax assessed upon polls for the preceding year, as certified to the tax commissioner, upon the aggregate valuation of all cities and towns for the preceding year, as returned under sections fifty-nine and sixty of Part I; but the said tax upon the value of the corporate franchise of a domestic business corporation, after making the deductions provided for in section forty-one, shall not exceed a tax levied at the rate aforesaid upon an amount, less said deductions, twenty per cent in excess of the value, as found by the tax commissioner, of the works, structures, real estate, machinery, underground conduits, wires and pipes, and merchandise, and for securities which if owned by a natural person resident in this commonwealth would be liable to taxation; and the total amount of tax to be paid by such corporation in any year upon its property locally taxed in this commonwealth and upon the value of its corporate franchise shall amount to not less than one tenth of one per cent of the market value of its capital stock at the time of said assessment as found by the tax commissioner.

SECTION 3. This act shall take effect upon its passage. [*Approved April 9, 1913.*]

CHAPTER 454.

An Act relative to the Filing of Annual Statements by Trustees of Voluntary Associations under Written Instruments or Declarations of Trust.

Be it enacted, etc., as follows:

Chapter four hundred and forty-one of the acts of the year nineteen hundred and nine is hereby amended by adding at the end thereof the following new section:— *Section 3.* Every trustee of a voluntary association under a written instrument or declaration of trust, the beneficial interest under which is divided into transferable certificates of participation or shares, who fails to comply with the requirements of section two of this act shall for such failure be liable to a fine of not more than five hundred dollars or to three months' imprisonment. [*Approved April 9, 1913.*]

CHAPTER 458.

An Act relative to the Taxation of the Poles and Wires of Street Railway Companies.

Be it enacted, etc., as follows:

SECTION 1. Section twenty-three of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine, as amended by section one of chapter four hundred and thirty-nine of the acts of the year nineteen hundred and nine, is hereby further amended by striking out paragraph Tenth and inserting in place thereof the following:—Tenth, Underground conduits wires and pipes laid in public streets, except such as are owned by a street railway company, and poles, underground conduits and pipes together with the wires thereon or therein laid in or erected upon private property or in a railroad location by any corporation, except such poles, underground conduits, wires and pipes of a railroad corporation laid in or erected upon the location of such railroad, and except such poles, underground conduits, wires and pipes laid in or erected upon any right of way owned by a street railway company, shall be assessed to the owners thereof in the cities and towns in which they are laid or erected.

SECTION 2. This act shall take effect upon its passage and shall in the year nineteen hundred and thirteen govern the taxation of property subject to its provisions. [*Approved April 10, 1913.*]

CHAPTER 491.

An Act relative to the Capital Stock of the Woburn Gas Light Company.

Be it enacted, etc., as follows:

SECTION 1. The capital stock of the Woburn Gas Light Company shall be deemed to be the sum of forty-five thousand one hundred dollars, and the outstanding certificates therefor shall be deemed valid, notwithstanding any irregularity in the action of the stockholders at the annual meeting held October thirteenth, in the year eighteen hundred and seventy-four.

SECTION 2. This act shall take effect upon its passage. [Approved April 15, 1913.]

CHAPTER 499.

An Act relative to the Use of Names or Titles of Public Service Corporations.

Be it enacted, etc., as follows:

SECTION 1. No person, partnership or association owning, holding or controlling shares of stock of any public service corporation shall hereafter use any name or title or other word or words that, in the opinion of the board of commissioners having jurisdiction over the public service corporations the shares of which are or are to be held, owned or controlled by such person, partnership or association, might lead the public to believe that such person, partnership or association is a public service corporation or that its business is that of a public service corporation.

SECTION 2. The board of railroad commissioners, in the case of corporations under its jurisdiction, and the board of gas and electric light commissioners, in the case of corporations under its jurisdiction, the shares of which are or are to be held, owned or controlled by any person, partnership or association specified in section one, are hereby authorized to investigate and determine whether any such person, partnership or association is violating the provisions of section one; and any person, partnership, or association violating any provision of section one shall forfeit to the commonwealth one hundred dollars a day for every day or part thereof during which such violation continues after the determination aforesaid. Any violation of the provisions of section one shall forthwith be reported by the board of commissioners to the attorney-general, after said determination and notice thereof to such person, partnership or association. The said forfeiture may be re-

covered by an information or other appropriate proceeding brought in the supreme judicial court or superior court in the name of the attorney-general. Upon such information or other proceeding the court may issue an injunction restraining such person, partnership or association from further prosecution of its business within the commonwealth during the pendency of such proceeding or for all time, and may make such other order or decree as equity and justice may require.

SECTION 3. This act shall not apply to the continued use by any person, partnership, or association, of any name or title which was adopted prior to the passage of this act.

SECTION 4. This act shall take effect upon its passage. [*Approved April 17, 1913.*]

CHAPTER 509.

An Act to extend the Authority of the Board of Railroad Commissioners and the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The board of railroad commissioners shall have authority by its members or duly authorized employees to investigate and examine the books, accounts, contracts, records and memoranda of the trustees of any voluntary association or express trust under a written instrument or declaration of trust the beneficial interest whereof is divided into transferable certificates of participation or shares, who own or hold the capital stock or any part thereof of a railroad, street railway, electric railroad or elevated railway corporation which is under the supervision of said board, and may require said trustees to furnish such reports and information as the board shall from time to time direct with respect to the relations and dealings between such trustees and any such corporation.

SECTION 2. In like manner and to the same extent, the board of gas and electric light commissioners shall have authority by its members or duly authorized employees to investigate and examine the books, accounts, contracts, records and memoranda of the trustees of any such voluntary association or express trust who own or hold the capital stock, or any part thereof, of a gas or electric corporation which is under the supervision of said board, and may require such trustees to furnish such reports and information as the board shall from time to time direct with respect to the relations and dealings between such trustees and any such corporation.

SECTION 3. The board of railroad commissioners shall have authority by its members or its duly authorized employees to investigate and examine the books, accounts, contracts, records and memoranda of any partnership, express trust, voluntary association or corporation which is under the same ownership, control or management as a railroad, street railway, electric railroad or elevated railway corporation subject to the supervision of said board, in respect of the relations and of any contracts and dealings between such railroad, street railway, electric railroad, or elevated railway corporation and such partnership, express trust, voluntary association or corporation, and in relation thereto may require from such partnership, express trust, voluntary association or corporation such reports and information as the board shall from time to time direct.

SECTION 4. In like manner and to the same extent, the board of gas and electric light commissioners shall have authority by its members or duly authorized employees to investigate and examine the books, accounts, contracts, records and memoranda of any partnership, express trust, voluntary association, or corporation which is under the same ownership, control or management as a gas or electric corporation, subject to the supervision of said board in respect of the relations and of any contracts and dealings between such gas or electric corporation and such partnership, express trust, voluntary association or corporation, and in relation thereto may require such partnership, express trust, voluntary association or corporation to furnish such reports and information as the board shall from time to time direct.

SECTION 5. A railroad, street railway, electric railroad, elevated railway, gas or electric corporation, or a partnership or corporation or the trustees of an express trust or voluntary association, mentioned or described in the foregoing sections, which refuses or neglects to submit its or their books, accounts, contracts, records and memoranda to the investigation and examination of the board thereto duly authorized as hereinbefore provided, or to furnish such reports and information as the board thereto duly authorized shall from time to time direct and require, shall forfeit not more than five thousand dollars for every such refusal or neglect.

SECTION 6. The supreme judicial court shall have jurisdiction in equity to enforce compliance with the provisions of this act and with all orders of the board of railroad commissioners or of the board of gas and electric light commissioners made under authority of this act.

SECTION 7. Nothing contained in this act shall be construed as authorizing, requiring or justifying the board of railroad commissioners or the board of gas and electric light commissioners in making any recommendations, rulings or orders with respect to the rates charged or the service furnished by any corporation subject to the supervision of either of said boards, to take into consideration in any respect whatsoever any certificates of participation or shares issued under a declaration of trust and representing the beneficial interest in the stock, bonds, notes or other securities of such corporation, or the investment in such certificates or shares.

SECTION 8. This act shall take effect upon its passage. [*Approved April 21, 1913.*]

CHAPTER 568.

An Act relative to the Application of the Workmen's Compensation Act to Certain Persons.

Be it enacted, etc., as follows:

SECTION 1. Paragraph three of section two of Part V of chapter seven hundred and fifty-one of the acts of the year nineteen hundred and eleven, is hereby amended by inserting after the word "written", in the third line of said paragraph, the words: — except masters of and seamen on vessels engaged in interstate or foreign commerce and, — so that said paragraph will read as follows: — "Employee" shall include every person in the service of another under any contract of hire, express or implied, oral or written, except masters of and seamen on vessels engaged in interstate or foreign commerce, and except one whose employment is but casual, or is not in the usual course of the trade, business, profession or occupation of his employer. Any reference to an employee who has been injured shall, when the employee is dead, also include his legal representatives, dependents and other persons to whom compensation may be payable.

SECTION 2. This act shall take effect upon its passage. [*Approved April 28, 1913.*]

CHAPTER 596.

An Act to provide for the Publication of Information relative to Voluntary Associations owning or controlling Public Service Corporations.

Be it enacted, etc., as follows:

SECTION 1. The commissioner of corporations, within thirty days after the passage of this act, shall transmit copies of all written

instruments or declarations of trust and of amendments or additions thereto which have been filed in his office, in compliance with section two of chapter four hundred and forty-one of the acts of the year nineteen hundred and nine, to the secretary of the commonwealth, who shall cause the same to be printed as a public document. The commissioner of corporations shall, in the month of December, nineteen hundred and thirteen, and annually thereafter, transmit to the secretary of the commonwealth copies of all written instruments or declarations of trust, and any amendments or additions to such declarations theretofore in the custody of the commissioner, which were filed in his office during the year ending on the thirtieth day of November next preceding in compliance with section two of chapter four hundred and forty-one of the acts of the year nineteen hundred and nine. The secretary shall annually cause such of said instruments, declarations of trust and amendments as have not been previously printed under his direction, together with such reports and information relating to the associations described in section two of said chapter four hundred and forty-one as the board of railroad commissioners or the board of gas and electric light commissioners may transmit to him for the purpose, to be printed as a public document.

SECTION 2. This act shall take effect upon its passage. [*Approved May 2, 1913.*]

CHAPTER 597.

An Act relative to the Holding of Stock of Certain Public Service Corporations.

Be it enacted, etc., as follows:

SECTION 1. No corporation organized under or subject to the provisions of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three, except a corporation which by special law of this commonwealth is authorized to hold stock in a public service corporation, shall hereafter purchase or acquire, take or hold, directly or indirectly, more than ten per cent of the total capital stock of a corporation organized under the general or special laws of the commonwealth for the purpose of carrying on within the commonwealth the business of a railroad, street railway, electric railroad, elevated railway, gas or electric light, heat or power company.

SECTION 2. This act shall take effect upon its passage. [*Approved May 2, 1913.*]

CHAPTER 623.

An Act relative to the Use of Electric Meters.

Be it enacted, etc., as follows:

Meters for measuring electricity for lighting purposes supplied to consumers shall register the quantity of electricity passing through them in kilowatt hours, so that the number of kilowatt hours consumed can easily be ascertained by the consumer. No charge shall be made by any person, partnership or corporation furnishing electricity for lighting purposes for the use of a meter during any portion of twelve consecutive months, if the consumer during that time uses electricity to the value of nine dollars. [*Approved May 8, 1913.*]

CHAPTER 648.

An Act relative to construing Special Acts limiting the Indebtedness of Cities and Towns for Specified Purposes.

Be it enacted, etc., as follows:

SECTION 1. Chapter eight of the Revised Laws is hereby amended by adding at the end thereof the following new section: — *Section 6.* In construing any special act heretofore or hereafter enacted authorizing a city or town to incur indebtedness for a specified purpose to a limited amount, such limitation of amount shall be deemed to apply only to the indebtedness authorized by the special act, and not to affect any other power which the city or town may have under any other provisions of law to incur indebtedness for said purpose; and in special acts authorizing loans to be payable by proportionate payments, such provision shall be construed to mean payments as nearly equal in amount as is possible without unreasonable fractions, but no payment of the principal shall be greater than any preceding payment.

SECTION 2. This act shall take effect upon its passage. [*Approved May 13, 1913.*]

CHAPTER 669.

An Act relative to the Approval of Bills against Cities and Towns.

Be it enacted, etc., as follows:

SECTION 1. All accounts rendered to or kept in the departments of any city shall be subject to the inspection of the city auditor or officer having similar duties, and in towns they shall be subject

to the inspection of the selectmen. The auditor or officer having similar duties, or the selectmen may require any person presenting for settlement an account or claim against the city or town to make oath before him or them, in such form as he or they may prescribe, as to the accuracy of such account or claim. The wilful making of a false oath shall be perjury, and punishable as such. The auditor or officer having similar duties, in cities, and the selectmen in towns, shall approve the payment of all bills or pay-rolls of all departments before same are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim on the ground that it is fraudulent, unlawful or excessive, and in that case the auditor or officer having similar duties, or the selectmen, shall file with the treasurer of the city or town a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed.

SECTION 2. Nothing in this act contained shall be construed as abridging the powers and authority conferred on town accountants by the provisions of chapter six hundred and twenty-four of the acts of the year nineteen hundred and ten and acts in amendment thereof.

SECTION 3. All provisions of law inconsistent herewith are hereby repealed.

SECTION 4. This act shall take effect upon its passage. [*Approved May 16, 1913.*]

CHAPTER 688.

An Act to facilitate the Prompt Payment of Taxes.

Be it enacted, etc., as follows:

SECTION 1. Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine is hereby amended by striking out section seventy-one and inserting in place thereof the following: — *Section 71.* Taxes shall be payable in every city and town, and in every fire, water, watch or improvement district in which the same are assessed, not later than the fifteenth day of October of each year, and on all taxes so assessed remaining unpaid after the first day of November interest shall be paid at the rate of six per cent per annum from the fifteenth day of October until such taxes are paid; but a city, town, fire, water, watch or improvement district may by vote, ordinance or by-law charge interest from an earlier date, and such interest shall be added to and be a part of the taxes.

SECTION 2. On all taxes of previous years remaining unpaid on the first day of January, nineteen hundred and fourteen, interest shall be charged at the rate of six per cent per annum until they are paid.

SECTION 3. Cities and towns shall not allow any discount to persons or corporations making payment of their taxes.

SECTION 4. If taxes assessed after this act takes effect remain unpaid for fourteen days after demand therefor, the collector shall, within one year after the first day of October in the year of the assessment, levy the tax, together with all incidental charges and fees, in the manner provided by law.

SECTION 5. Section seventy of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine, and all acts and parts of acts inconsistent herewith, are hereby repealed.

SECTION 6. This act shall take effect on the first day of January, nineteen hundred and fifteen. [*Approved May 20, 1913.*]

CHAPTER 692.

An Act to establish the Financial Year of Towns.

Be it enacted, etc., as follows:

SECTION 1. The financial year of all towns of the commonwealth shall hereafter end on the thirty-first day of December, and the returns made to the bureau of statistics under the provisions of chapter three hundred and seventy-one of the acts of the year nineteen hundred and nine and amendments thereof shall show the financial condition of the town at the close of business on that day.

SECTION 2. During the interval between the thirty-first day of December in each year and the time of making the next annual appropriations the town officers who are authorized to make expenditures may incur liabilities in carrying on the work of the several departments entrusted to them, and payments therefor shall be made from the treasury from any available funds therein, and the same shall be charged against the next annual appropriation: *provided*, that the liabilities incurred during said interval do not exceed in any month the sums spent for similar purposes during any one month of the preceding year; and *provided, further*, that said officers may expend in any one month for any officer or board created by law an amount not exceeding one twelfth of the esti-

mated cost for said year; but all interest and debt falling due in the said interval shall be paid.

SECTION 3. This act shall take effect on the first day of January, nineteen hundred and fourteen. [*Approved May 21, 1913.*]

CHAPTER 696.

An Act relative to the Amount to be paid under the Workmen's Compensation Act in Cases of Certain Specified Injuries.

Be it enacted, etc., as follows:

SECTION 1. Section eleven of Part II of chapter seven hundred and fifty-one of the acts of the year nineteen hundred and eleven, as amended by section two of chapter five hundred and seventy-one of the acts of the year nineteen hundred and twelve, and by section one of chapter four hundred and forty-five of the acts of the year nineteen hundred and thirteen, is hereby further amended by inserting the word "permanently", before the word "incapable", where it occurs in clause (e) and by striking out all after the word "use", in said clause, so as to read as follows:—*Section 11.* In case of the following specified injuries the amounts hereinafter named shall be paid in addition to all other compensation:

(a) For the loss by severance of both hands at or above the wrist, or both feet at or above the ankle, or the loss of one hand and one foot, or the reduction to one tenth of normal vision in both eyes with glasses, one half of the average weekly wages of the injured person, but not more than ten dollars nor less than four dollars a week, for a period of one hundred weeks.

(b) For the loss by severance of either hand at or above the wrist, or either foot at or above the ankle, or the reduction to one tenth of normal vision in either eye with glasses, one half the average weekly wages of the injured person, but not more than ten dollars nor less than four dollars a week, for a period of fifty weeks.

(c) For the loss by severance at or above the second joint of two or more fingers, including thumbs, or toes, one half the average weekly wages of the injured person, but not more than ten dollars nor less than four dollars a week, for a period of twenty-five weeks.

(d) For the loss by severance of at least one phalange of a finger, thumb, or toe, one half the average weekly wages of the injured person, but not more than ten dollars nor less than four dollars a week, for a period of twelve weeks.

(e) The additional amounts provided for in this section in case of the loss of a hand, foot, thumb, finger or toe shall also be paid for the number of weeks above specified, in case the injury is such that the hand, foot, thumb, finger or toe is not lost but is so injured as to be permanently incapable of use.

SECTION 2. This act shall take effect upon its passage. [*Approved May 22, 1913.*]

CHAPTER 702.

An Act to facilitate the Filing of Official Letters.

Be it enacted, etc., as follows:

SECTION 1. For the purpose of facilitating the filing of official letters, such letters from the several departments of the commonwealth and from officials of counties, cities and towns therein shall be written or printed, so far as may be practicable, on paper having a width of eight and one-half inches and a length of eleven inches.

SECTION 2. This act shall take effect on the first day of October, nineteen hundred and thirteen. [*Approved May 26, 1913.*]

CHAPTER 706.

An Act relative to the Auditing of Municipal Accounts.

Be it enacted, etc., as follows:

SECTION 1. Chapter five hundred and ninety-eight of the acts of the year nineteen hundred and ten is hereby amended by striking out the first three sections and inserting in place thereof the following:—*Section 1.* Any town at a town meeting legally called for the purpose may petition the director of the bureau of statistics for an audit of its accounts; and, as soon as possible after the receipt of such petition, the director shall cause the audit to be made and shall at the time of making the audit cause a system of accounts such as may be approved by him to be installed in the town; and after an accounting system has been installed in accordance with the provisions of this section, the town, at a town meeting legally called for the purpose, may petition for subsequent audits from time to time, or may provide in its by-laws for periodical audits under the supervision of the director of the bureau of statistics and said director shall cause such audits to be made. *Section 2.* Any city of the commonwealth may, by a vote of its city council, petition the director of the bureau of statistics for an audit of its

accounts or for the installation of an accounting system to be approved by him, and in case a statute or an ordinance requires any city official or commission to cause an audit of the city's accounts to be made, such official or commission may petition said director for the audit, and said director, as soon as possible after the receipt of such petition, shall cause such audit to be made or accounting system to be installed, as the case may be. *Section 3.* Whenever, after a system of accounting has been installed under the provisions of this act, a city or town accounting officer requests the advice or assistance of the bureau of statistics in the keeping of its accounts, the director of said bureau shall render such assistance as in his judgment may be necessary. The accounting systems installed in accordance with this act shall be such as will, in the judgment of the director of the bureau of statistics, be most effective in securing uniformity of classification in the accounts of the cities and towns of the commonwealth.

SECTION 2. There shall be inserted in the warrant for the annual town meeting held in the year nineteen hundred and fourteen in each town of the commonwealth an article to see if the town will petition the director of the bureau of statistics for an audit of its accounts in accordance with the provisions of chapter five hundred and ninety-eight of the acts of the year nineteen hundred and ten and amendments thereof; but this provision shall not apply to those towns which, prior to the passage of this act, shall have petitioned said director in accordance with the provisions of said chapter.

SECTION 3. Persons employed by the director of the bureau of statistics under the provisions of section four of chapter five hundred and ninety-eight of the acts of the year nineteen hundred and ten may also be employed by him in carrying out the provisions of section six of chapter three hundred and seventy-one of the acts of the year nineteen hundred and nine and amendments thereof.

SECTION 4. This act shall take effect upon its passage. [*Approved May 27, 1913.*]

CHAPTER 709.

An Act to enlarge the Powers and Duties of the Attorney-General.

Be it enacted, etc., as follows:

SECTION 1. It shall be the duty of the attorney-general, and he is hereby authorized, to take cognizance of all violations of law or of orders of courts, tribunals or commissions affecting the general

welfare of the people, including combinations, agreements and unlawful practices in restraint of trade or for the suppression of competition, or for the undue enhancement of the price of articles or commodities in common use, and to institute or cause to be instituted such criminal or civil proceedings before the appropriate state and federal courts, tribunals and commissions as the attorney-general may deem to be for the interest of the public, and to investigate all matters in which he has reason to believe that there has been such violation. To carry out the purposes of this act he may appoint such assistant or assistants as he may deem necessary to act for him under his direction, and, with the approval of the governor and council, he shall fix their compensation. In all criminal proceedings instituted under this act the attorney-general may require district attorneys to assist him and to act for him in their respective districts, and in all matters so referred to them the district attorneys shall be under the jurisdiction and direction of the attorney-general.

SECTION 2. To carry out the provisions of this act the attorney-general, with the consent of the governor and council, may expend a sum not exceeding five thousand dollars from the treasury of the commonwealth.

SECTION 3. This act shall take effect upon its passage. [*Approved May 28, 1913.*]

CHAPTER 719.

An Act relative to Municipal Indebtedness.

Be it enacted, etc., as follows:

SECTION 1. The provisions of this act shall not, except as is hereinafter specified, apply to the city of Boston, but said city shall remain subject to the provisions of all general and special laws applicable to it.

SECTION 2. In this act, unless the context otherwise requires: "revenue" means receipts from taxes and income from all other sources; "majority vote" and "two thirds vote", as applied to towns, mean the vote of a majority or two thirds of the voters present and voting at a town meeting duly called, and, as applied to cities, mean the vote taken by yeas and nays of a majority or of two thirds, as the case may require, of all the members of each branch of the city government, where there are two branches, or of all the members where there is a single branch of the city government, or of a majority or two thirds of the commissioners, where

the city government consists of a commission; and in every case subject to the approval of the mayor, where such approval is required by the charter of the city.

SECTION 3. Cities and towns, and fire, water and watch districts, so-called, may, by a majority vote, incur debt for temporary loans in anticipation of the revenue of the financial year in which the debt is incurred and expressly made payable therefrom by such vote, and may issue a note or notes therefor to an amount not exceeding in the aggregate the total tax levy of the preceding financial year, together with the bank, corporation and street railway tax received during the preceding financial year, exclusive of special or additional assessments or revenue from any other source except payments made by the commonwealth in lieu of taxes on account of property taken for institutions or for metropolitan district purposes. Such notes shall be payable, and shall be paid, not later than one year from the date thereof, and shall not be renewed or paid by the issue of new notes, except as is provided in section nine.

SECTION 4. Cities and towns may, by a majority vote, incur debt for temporary loans for the payment of any land damages or any proportion of the general expenses of altering a grade crossing which they are required primarily to pay under the provisions of law, or any proportion of the expense of constructing a highway in anticipation of reimbursement by the commonwealth, such reimbursement first to have been agreed upon by the Massachusetts highway commission, and may issue a note or notes therefor and for a period not exceeding one year from the date thereof; and when any money so paid is repaid to the municipality, it shall be applied to the discharge of the loan. Notes issued under the provisions of this section shall not be renewed or paid by the issue of new notes, except as is provided in section nine.

SECTION 5. Cities and towns may incur debt, within the limit of indebtedness prescribed in this act, for the following purposes, and payable within the periods hereinafter specified:—

(1) For the construction of sewers for sanitary and surface drainage purposes and for sewage disposal, thirty years.

(2) For acquiring land for public parks under the provisions of chapter twenty-eight of the Revised Laws and amendments thereof, thirty years.

(3) For acquiring land for, and the construction of, schoolhouses or buildings to be used for any municipal or departmental purpose, including the cost of original equipment and furnishing, twenty years.

(4) For the construction of additions to schoolhouses or buildings to be used for any municipal purpose, including the cost of original equipment and furnishings, where such additions increase the floor space of said buildings to which such additions are made, twenty years.

(5) For the construction of bridges of stone or concrete, or of iron superstructure, twenty years.

(6) For the original construction of streets or highways or the extension or widening of streets or highways, including land damages, and the cost of pavement and sidewalks laid at the time of said construction, ten years.

(7) For the construction of stone, block, brick or other permanent pavement of similar lasting character, ten years.

(8) For macadam pavement under specifications approved by the Massachusetts highway commission, five years.

(9) For the construction of walls or dikes for the protection of highways or property, ten years.

(10) For the purchase of land for cemetery purposes, ten years.

(11) For such part of the cost of additional departmental equipment as is in excess of twenty-five cents per one thousand dollars of the preceding year's valuation, five years.

(12) For the construction of sidewalks of brick, stone, concrete or other material of similar lasting character, five years.

(13) For connecting dwellings or other buildings with public sewers, when a portion of the cost is to be assessed on the abutting property owners, five years.

(14) For the abatement of nuisances in order to conserve the public health, five years.

(15) For extreme emergency appropriations involving the health or safety of the people or their property, five years.

Debts may be authorized under the provisions of this section only by a vote of two thirds of the voters present and voting, or of two thirds of all the members of a city council or other governing body, taken by yeas and nays, and subject to the approval of the mayor, if such approval is required by the charter of the city.

SECTION 6. Cities and towns may incur debt, outside the limit of indebtedness prescribed in this act, for the following purposes and payable within the periods hereinafter specified:—

(1) For temporary loans under the provisions of sections three, four, or nine, one year.

(2) For establishing or purchasing a system for supplying the inhabitants of a city or town with water, or for the purchase of

land for the protection of a water system, or for acquiring water rights, thirty years.

(3) For the extension of water mains and for water departmental equipment, five years.

(4) For establishing, purchasing, extending or enlarging a gas or electric lighting plant within the limits of a city or town, twenty years; but the indebtedness so incurred shall be limited to an amount not exceeding in a town five per cent and in a city two and one half per cent of the last preceding assessed valuation of such town or city.

(5) For acquiring land for the purposes of a public playground, as specified in section nineteen of chapter twenty-eight of the Revised Laws and amendments thereof, thirty years; but the indebtedness so incurred shall be limited to an amount not exceeding one half of one per cent of the last preceding assessed valuation of the city or town.

Debts for all of the purposes mentioned in this section shall be payable within the periods above specified from the date of the first issue of bonds or notes on account thereof, and may be incurred in accordance with the provisions of existing law, except in so far as the same are inconsistent with the provisions of this act. All other debts hereafter incurred by a city or town shall be reckoned in determining its limit of indebtedness, and debts authorized under the provisions of this section, except for temporary loans, may be incurred only by a vote of two thirds of the voters present and voting, or of two thirds of all the members of a city council or other governing body, taken by yeas and nays, and subject to the approval of the mayor, if such approval is required by the charter of the city.

SECTION 7. Cities and towns shall not incur debt for any purpose or for any period of time other than as specified in this act or in chapter six hundred and thirty-four of the acts of the year nineteen hundred and thirteen, and the proceeds of any sale of bonds or notes, except premiums, shall be used only for the purposes specified in the authorization of the loan: *provided, however,* that transfers of unexpended amounts may be made to other accounts to be used for similar purposes.

SECTION 8. A city or town, which has authorized a debt to be incurred within the limitations as to amount and time of payment prescribed by this act may issue bonds, notes or certificates of indebtedness therefor, properly denominated on the face thereof, signed by its treasurer, and, if issued by a city, countersigned by

its mayor, unless its charter otherwise provides, or if issued by a town, countersigned by a majority of its selectmen, and by any other officers, boards or commissioners of a city or town whose counter-signatures may be required by law, at such rate of interest as may be deemed proper, and such city or town may, except as provided in section nine, sell such bonds, notes or certificates of indebtedness at not less than par, at public or private sale, or may use the same in payment of such debts: *provided, however*, that if the amount of the annual payment and the period of the loan are not specified by the vote authorizing the debt to be incurred, the officers authorized to issue bonds or notes therefor may issue the same subject to the provisions and limitations of this act. The auditor or similar officer in cities, and the town accountant in towns having such an officer, and the treasurer in all other towns shall, not later than May first of each year, notify the board of assessors in writing of the amount of debt falling due during the current financial year, the sinking fund requirements, if any, and what provision has been made for meeting such requirements; and the board shall make such provision for meeting said debt and sinking fund requirements in the tax levy of that year as in its judgment may be necessary.

SECTION 9. If a city or town votes to issue bonds, notes or certificates of indebtedness in accordance with the provisions of law, the officers authorized to issue the same may, in the name of such city or town, make a temporary loan for a period of not more than one year in anticipation of the money to be derived from the sale of such bonds, notes or certificates of indebtedness and may issue notes therefor; but the time within which such securities shall become due and payable shall not be extended by reason of the making of such temporary loan beyond the time fixed in the vote authorizing the issue of such bonds, notes or certificates of indebtedness; and notes issued under the provisions of this section and of sections three and four of this act for a shorter period than one year may be refunded by the issue of other notes maturing within the required period.

SECTION 10. Notes issued under the provisions of sections three, four and nine of this act may be sold at such discount as the treasurer or other officer authorized to sell the same may, with the approval of the officer or officers whose counter-signature is required on said notes, deem proper; the discount to be treated as interest paid in advance.

SECTION 11. A city which, at a meeting of its voters held for that purpose, has accepted, by a vote of two thirds of the legal

voters present and voting thereon, any act to supply the city with water, may, by a yea and nay vote of two thirds of all the members of each branch of the city council or other governing body, with the approval of the mayor when the charter of the city requires such approval, incur debt and issue bonds or notes for the purposes and to the extent authorized by such act, in the manner provided in, and subject to the provisions of, section fourteen of this act.

SECTION 12. Except as otherwise authorized by section six of this act or by chapter six hundred and thirty-four of the acts of the year nineteen hundred and thirteen, a city shall not authorize indebtedness to an amount exceeding two and one half per cent, and a town shall not authorize indebtedness to an amount exceeding three per cent, on the average of the assessors' valuations of the taxable property for the three preceding calendar years, the valuations being first reduced by the amount of all abatements allowed thereon previous to the last day of December of the preceding calendar year.

SECTION 13. No further sinking funds for the payment of debt shall be established by any city or town, but cities and towns shall contribute to every sinking fund established prior to the passage of this act until such sinking fund, with its accumulations, shall be sufficient to extinguish at maturity the debt for which it was established, and all provisions of law relating to the manner of establishing, administering and investing sinking funds which may be in force at the time of the passage of this act shall remain in force with respect to all sinking funds established prior thereto.

SECTION 14. Cities and towns shall not issue any notes payable on demand, and they shall provide for the payment of all debts, except those incurred under the provisions of sections three, four and nine, by such annual payments as will extinguish the same at maturity, and so that the first of such annual payments on account of any loan shall be made not later than one year after the date of the bonds or notes issued therefor, and so that the amount of such annual payments in any year on account of such debts, so far as issued, shall not be less than the amount of principal payable in any subsequent year, and such annual amount, together with the interest on all debts, shall, without further vote, be assessed until the debt is extinguished.

SECTION 15. Cities and towns may pay or provide for the payment of any debt, whether incurred before or after the passage of this act, at an earlier period than is required by the provisions of this act, and shall not refund any debt except as provided in section nine of this act; and cities and towns may, for the purpose of re-

ducing the whole debt for the redemption of which sinking funds have been established prior to the passage of this act, or of reducing the amount to be raised by taxation for such bonds, add to any such sinking fund the excess of any appropriation over the amount required for the purpose thereof, or add to such funds any sums derived from taxation or from other sources not required by law to be expended otherwise.

SECTION 16. No department of any city or town shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in cities of two thirds of the members of the city council, and in a commission form of government by a vote of two thirds of the members of the commission, and in a town by a vote of two thirds of the selectmen.

SECTION 17. Trust funds, including cemetery perpetual care funds, unless it is otherwise provided or directed by the donor thereof, shall hereafter be deposited in savings banks or invested by cities and towns in securities which are legal investments for savings banks.

SECTION 18. Section fifty-three of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine, as amended by chapter five hundred and twenty-one of the acts of the year nineteen hundred and ten, is hereby further amended by striking out the said section and inserting in place thereof the following: — *Section 53.* The taxes assessed in the city of Boston on property, exclusive of the state tax and other amounts assessed upon the city by the commonwealth, the county tax and sums required by law to be raised on account of the city debt, shall not in any year exceed ten dollars and fifty-five cents on every one thousand dollars of the average of the assessors' valuation of the taxable property therein for the preceding three years, such valuation being first reduced by the amount of all abatements allowed thereon previous to the thirty-first day of December in the year preceding said assessment. Any order or appropriation requiring a larger assessment than is herein limited shall be void.

SECTION 19. Within ninety days after the passage of this act the city council or other governing body of every city, except Boston, shall give a public hearing in regard to establishing a tax limit for that city. The time and place of holding such hearing shall be duly advertised, and, after the hearing, any city, except Boston, may provide by ordinance that the taxes assessed on prop-

erty therein, exclusive of the state tax and other amounts assessed upon the city by the commonwealth, the county tax and sums required by law to be raised on account of the city debt, shall not in any year succeeding the adoption of such ordinance exceed an amount specified in the ordinance on every one thousand dollars of the average of the assessors' valuation of the taxable property therein for the preceding three years, such valuation being first reduced by the amount of all abatements allowed thereon previous to the thirty-first day of December in the year preceding said assessment; and the tax limit so established by ordinance shall have the force of law until it is annulled or modified by the action of the city council or other governing body of the city. After such ordinance has been established it shall not be annulled or modified within one year thereafter, and then only after a public hearing, duly advertised, and by a two thirds vote of the city council or other governing body of the city.

SECTION 20. Within sixty days after the annual organization of the city government, the mayor of every city, except Boston and those cities having the commission form of government, so-called, shall submit to the city council the annual budget of the current expenses of the city, and the mayor may submit thereafter supplementary budgets until such time as the tax rate for the year shall be fixed. The budget shall consist of an itemized and detailed statement of the money required, and the city council shall make such appropriations in detail, clearly specifying the amount to be expended for each particular purpose. The city council may reduce or reject any item, but, without the approval of the mayor, shall not increase any item in nor the total of a budget, nor add any item thereto. It shall be the duty of the city officials, when so requested by the mayor, to submit to him forthwith in such detail as he may require estimates for the next fiscal year of the expenditures of their departments or offices under their charge, which estimate shall be transmitted to the city council. In case of the failure of the mayor to transmit in writing to the city council a recommendation for an appropriation of money for any purpose deemed by the council to be necessary, and after having been so requested by vote of the city council, said council, after the expiration of seven days after such vote, upon its own initiative, may make an appropriation for such purpose by a vote of at least two thirds of its members, and shall in all cases make such appropriations in detail, clearly specifying the amount to be expended for each particular purpose; and in cities having the commission form of govern-

ment, so-called, each commissioner or director shall, within thirty days after the annual organization of the city government, submit to the commissioner or director of finance estimates in such detail as he may require of the amounts deemed necessary for the current expenses for their respective departments, and the commissioner or director of finance shall within thirty days thereafter submit to the city council a budget consisting of an itemized and detailed statement of the money required, and may submit thereafter supplemental budgets until such time as the tax rate for the year shall be fixed, and the budget or budgets shall be passed by a majority vote of the city council. In case of the failure of the finance commissioner or director to transmit in writing to the city council a recommendation for an appropriation of money for any purpose deemed by the council to be necessary, and after having been requested by vote of the city council, said council, after the expiration of seven days after such vote, upon its own initiative, may make an appropriation for such purpose by a vote of at least two thirds of all its members, and shall in all cases make such appropriations in detail, clearly specifying the amount to be expended for each particular purpose. In the period after the expiration of any fiscal year and before the regular appropriations have been made by the city council, liabilities may be incurred and expenditures made payable out of the regular appropriations to an amount not exceeding in any month sums spent for similar purposes during any one month of the preceding year, or may expend in any one month for any officer or board created by law an amount not exceeding one twelfth of the estimated cost for that year, but all interest and debt falling due in said period shall be paid.

SECTION 21. The supreme judicial court or the superior court, by mandamus or other appropriate remedy at law or in equity, upon the suit or petition of the attorney-general or of the mayor, or of one or more taxable inhabitants of a city, town or district authorized by law to incur debt, or of any creditor to whom a city or town or district authorized by law to incur debt is indebted to an amount not less than one thousand dollars, may compel such city or town or district, and its assessors, collectors, treasurer, commissioners of sinking funds and other proper officers, to conform to the provisions of this act.

SECTION 22. All acts and parts of acts and all provisions of any city charter inconsistent herewith, except such as relate to sinking funds established prior to the passage of this act, are hereby repealed, and all ordinances of any city and all by-laws of any town

inconsistent herewith are hereby annulled; but neither this section nor any other part of this act shall be construed as affecting the validity of any debt incurred by virtue of authority granted therefor prior to the passage of this act, or as affecting the right of any city, town or district to incur, renew, fund or refund any debt in accordance with the provisions of any special act passed prior to the passage of this act; nor shall the restrictions of this act exempt a city, town or district authorized to incur debt from its liability to pay debts contracted for purposes for which it may lawfully expend money; nor shall anything in this act be construed as prohibiting any city, town or district authorized to incur debt from placing additional restrictions upon the manner of incurring debt, not inconsistent with this act.

SECTION 23. The provisions of this act, so far as they are the same as those of existing statutes, shall be construed as continuations thereof and not as new enactments, and a reference in a statute which has not been repealed to provisions of law which are revised and re-enacted herein shall be construed as applying to such provisions as so incorporated in this act. The provisions of this act shall not affect any act done, liability incurred, or any right accrued and established, or any suit or prosecution, civil or criminal, pending or to be instituted, to enforce any right or penalty or to punish any offence under the authority of existing laws; but the proceedings in such cases shall conform to the provisions of this act.

SECTION 24. Sections thirteen, fourteen and nineteen of this act shall take effect upon its passage, and cities and towns incurring debts in accordance with the provisions of section eleven of chapter twenty-seven of the Revised Laws and of acts in amendment thereof, prior to the first day of January, nineteen hundred and fourteen, shall make provision for the payment thereof in the manner provided for by section fourteen of this act; and the remainder of this act shall take effect on the first day of January, nineteen hundred and fourteen. [*Approved May 28, 1913.*]

CHAPTER 723.

An Act relative to Wires and Electrical Appliances in the City of North Adams.

Be it enacted, etc., as follows:

SECTION 1. The mayor and city council of the city of North Adams shall have exclusive authority to cause to be removed from

the streets of the city designated in section two, all telegraph, telephone, electric light, electric motor and power, street railway power and feed, and all other wires, cables or conductors, in or above said streets, and all poles and structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted, and to cause all such wires, cables and conductors to be placed, maintained and operated in underground conduits.

SECTION 2. The provisions of this act shall apply to the following streets and parts of streets, to wit:— Eagle street from Main street to Franklin street, Marshall street, Houghton street from River street to Frederick street, Union street from Eagle street to East Union street, Main street from Pleasant street to Brown street, Centre street, Holden street, Summer street, Ashland street from Main street to Davenport street, Bracewell avenue, State street from Main street to Hooker street.

SECTION 3. The city council may, with the approval of the mayor, from time to time after the passage of this act prescribe by ordinance, and give public notice thereof in at least one daily newspaper published in said city, by advertisement therein twice a week for two successive weeks, the part or parts of said streets from which all wires, cables and conductors, except such as are hereinafter excepted, shall be removed or placed underground, and shall in such ordinance prescribe a reasonable length of time within which such removing and placing underground shall be completed, but the total extent of streets so prescribed shall not in any calendar year exceed one mile according to lineal surface measurement, and the owners of such wires, cables and conductors shall not be required to begin the construction of the underground conduits to which such wires, cables and conductors are to be removed within sixty days after the publication of the first notice. The mayor and city council shall cause the owners or users of said wires, cables or conductors to remove or place them underground and also to remove any poles and structures used to support such wires, cables or conductors in the public ways and places, or parts thereof, in any such prescribed part of the said district, except when, in the judgment of the mayor and city council, it is impracticable or inexpedient to remove any such wires, cables, conductors, poles or structures; it being, nevertheless, the purpose of this act to cause the removal from the above named public ways and places of all such wires, cables, conductors, and all poles or structures used for the support of such wires, cables and conductors, not herein ex-

pressly excepted, so far as in the judgment of the mayor and city council the same is practicable and expedient; and every owner and user of such wires, cables and conductors, poles or structures shall in accordance with the direction of the mayor and city council and within the time prescribed in such order of removal, remove or place the same underground in accordance with the provisions of this act; and it shall be the duty of the commissioner of public works of the city of North Adams to enforce compliance with the orders and directions of the mayor and city council under this act.

SECTION 4. After parts of said public ways and places shall have been prescribed as aforesaid, no person, firm or corporation shall place any poles or other structures for the support of wires, cables or conductors, except those herein expressly excepted, in any way or place, or part thereof, thus prescribed, except temporarily, and with the consent of the commissioner of public works; and if after the expiration of the time specified in the order of removal there shall remain in such ways or places, or parts thereof, any poles or structures, wires, cables or conductors which under the provisions of this act should have been removed or placed underground, the said commissioner of public works shall cause the same to be removed forthwith, and the city may collect the expenses of such removal from the owners or users by an action at law, provided there was no unreasonable delay in the issuance of the necessary permits by the proper authorities.

SECTION 5. Upon application of any person, firm or corporation duly authorized by law to lay, erect or maintain, and maintaining wires in the ways of said city, the mayor and city council may grant permission, after due notice and hearing, for the removal of any such wires, cables, conductors, poles or structures within any of the ways or places named in section two and not prescribed in any year, or within ways or places of said city outside those specified in section two, and for the placing of the same and any other necessary wires, cables and conductors, and any extensions thereof underground as herein provided; and it shall be the duty of the commissioner of public works of said city, after the granting of such permission, to issue all permits for opening and occupying the ways of said city which may be necessary to carry out the intent of the foregoing provision, upon the application of the mayor and city council or of any person or corporation interested. The mayor and city council may also, after public notice and hearing as required by law, grant locations for such additional poles and wires for local distribution from underground wires, cables or conductors

as may become reasonably necessary by reason of work done under the provisions of this act, specifying where such poles may be located and the kind of poles to be used.

SECTION 6. When any person, firm or corporation operating or intending to operate wires, cables or conductors in the district aforesaid of said city shall desire, or be required, to place the same underground in any of the streets, avenues or highways of said district, and for that purpose to remove the same from above the surface thereof, and shall have been duly authorized so to do, it shall be obligatory upon such person, firm or corporation to file with the city clerk a map or maps made to such scale and of such size and character as shall be approved by the city engineer, showing the streets, avenues or other highways which are desired or required to be used for such purpose, and giving the location, dimensions and courses of the underground conduits or conductors which are to be constructed, the location of the manholes, electrical structures or appliances showing the usage to which the respective ducts in said conduits are put, with specifications of the average volts charged and current used, the tested strength, the kind and number of lamps or motors connected with any electrical circuit and the other electrical appliances, and in general the method of installation, operation, maintenance and repair; and the map or maps so filed shall be approved in writing by the city engineer, before a permit shall be issued by the proper authorities to open such streets, avenues or highways for the purposes of this section.

SECTION 7. The commissioner of public works of said city, in case of the neglect or refusal of any person, firm or corporation to comply with any requirements made by the mayor and city council under authority of this act, may proceed in a summary manner to abate or remove any danger which he deems likely to result from the failure to comply with any such requirement. The mayor and city council shall also have power in their discretion, either generally or in particular cases, to extend the time prescribed for carrying out any of the work prescribed by this act.

SECTION 8. All persons, firms or corporations owning or operating electrical wires, cables or conductors in said city shall, on or before September first, in the year nineteen hundred and thirteen, file with the city clerk a statement, together with plans of such scale, size and character as shall be satisfactory to the city engineer, showing the number and location of all their electrical conduits, wires, cables and conductors, poles and structures within the streets, ways and public places named in section two of this act.

SECTION 9. This act shall not apply to railway trolley guard or span wire, or poles or structures used exclusively for the support thereof, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or to long distance telephone wires; nor shall it revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires or cables or conductors underground, but all such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act so far as they are consistent with the terms of such grant. For the purposes of this act, no wire shall be deemed a long distance wire which does not extend at least twenty-five miles in a direct line from some central telephone office.

SECTION 10. The city council of said city may make such ordinances not inconsistent with the provisions of this act as may be necessary or expedient to carry into effect the purposes of this act. No existing ordinances of the city inconsistent with the provisions of this act shall apply to the grants or permits to be made or to the work to be done or to the conduits, manholes, cables or conductors to be laid or constructed pursuant to the provisions of this act.

SECTION 11. The mayor and city council, having first given the person or corporation to whom the permit aforesaid is granted opportunity to be heard, may order that the location of any conduit, manhole, fixture, wire or distributing pole shall be changed whenever it may deem such change necessary, and shall grant a substitute location therefor. Whenever the position of any conduit, manhole, fixture, wire or distributing pole is so ordered to be changed, the change shall be made by and at the expense of the owner, in conformity with the order, within such time as may be prescribed in the order of removal, and if not so changed, the commissioner of public works may cause such change to be made and the expense thereof may be recovered of the owners or users by an action at law in behalf of the city.

SECTION 12. The supreme judicial court, or any justice thereof, and the superior court or any justice thereof, shall, on petition of the mayor or commissioner of public works of said city, have jurisdiction in equity to enforce the provisions of this act or any order of the mayor and city council issued under the authority hereof, and to compel compliance therewith.

SECTION 13. This act shall take effect upon its passage. [*Approved May 29, 1913.*]

CHAPTER 727.

An Act relative to the Issuing of Notes by Fire, Water, Watch, Light and Improvement Districts.

Be it enacted, etc., as follows:

SECTION 1. The director of the bureau of statistics shall prepare for the use of the treasurer of each fire, water, watch, light and improvement district now or hereafter created in accordance with any statute of the commonwealth, forms for the issue of notes for money borrowed by such districts. Every such note shall state upon its face the amount of the same; the date of issue, which date shall be construed as the date from which interest is payable; the date when it will become due for payment; and such other matter as the director of the bureau of statistics may deem necessary; and a record of every such note shall be kept by the treasurer of the district in such form as the director of the bureau of statistics may designate.

SECTION 2. Whenever a fire, water, watch, light or improvement district wishes to borrow money in anticipation of revenue or for any other purpose, the treasurer thereof shall make a note or notes for the amount of the proposed loan and shall use one or more, in serial order, of the forms provided for in section one of this act, with the blank spaces thereon properly filled in, except that the rate of interest need not be designated prior to the certification of the note as hereinafter provided for. Every such note shall be signed by the treasurer, and a majority of the board of trustees or commissioners shall countersign and approve the same in the presence of the clerk of the district, who shall certify to the fact on the face of the note. The treasurer, after making a record of the transaction in accordance with the provisions of section one, shall forward every such note to the director of the bureau of statistics, together with a copy of said record, and a copy of the vote authorizing the loan, certified by the clerk of the district, and a certification by said clerk that the person whose signature appears upon the note as that of the treasurer was the duly authorized treasurer of the district at the date when such signature was made, and that the persons whose signatures appear upon the note as those of a majority of the trustees or commissioners of the district were the duly qualified trustees or commissioners when such signatures were made; and the treasurer shall furnish such other information in connection with the financial condition of the district as the director of the bureau of statistics may, in his judgment, require to enable him properly

to certify the note as provided for in section three of this act; and he shall at the same time forward the fee provided for by section four of this act.

SECTION 3. If, upon examination of a note forwarded to him as provided for by section two of this act, the director of the bureau of statistics finds that the note appears to have been duly issued in accordance with a vote of the district which authorized the same, or in accordance with an act of the general court, he shall so certify, and shall thereupon return the note by registered mail to the treasurer of the district or, under such regulations as he may prescribe and if so authorized by the treasurer with the approval of the trustees or commissioners of the district, he may deliver a certified note to the payee thereof. The director shall not certify any note payable on demand. The director is authorized to certify to the issue of a note, provided that the other conditions of this act have been complied with, on any date not earlier than three days prior to the date of issue as it appears on the note.

SECTION 4. The director of the bureau of statistics shall establish a reasonable fee to be charged for every note certified under the provisions of this act, but he is authorized to refund any fee collected in case a note is cancelled before any money is obtained thereon, and he shall turn over monthly to the treasurer of the commonwealth all fees collected, less the amount of refunds; and the treasurer of the commonwealth is authorized to refund the amount of any fee deposited with him by said director for the certification of any note which may be cancelled before money is obtained thereon.

SECTION 5. Whenever any note issued by a fire, water, watch, light or improvement district within the commonwealth, whether such note was issued before or after the passage of this act, shall become due and shall have been paid, the treasurer of such district shall immediately notify the director of the bureau of statistics of such payment.

SECTION 6. The treasurer of any fire, water, watch, light or improvement district who violates any provision of this act shall be liable to a fine of not less than one hundred nor more than five hundred dollars.

SECTION 7. This act shall take effect on the first day of January, in the year nineteen hundred and fourteen. [*Approved May 29, 1913.*]

CHAPTER 746.

An Act relative to the Reports required in Respect to Industrial Accidents.

Be it enacted, etc., as follows:

SECTION 1. Section eighteen of Part III of chapter seven hundred and fifty-one of the acts of the year nineteen hundred and eleven is hereby amended by striking out said section and inserting in place thereof the following: — *Section 18.* Every employer shall hereafter keep a record of all injuries, fatal or otherwise, received by his employees in the course of their employment. Within forty-eight hours, not counting Sundays and legal holidays, after the occurrence of an injury, a report thereof shall be made in writing to the industrial accident board on blanks to be procured from the board for the purpose. Upon the termination of the disability of the injured employee, the employer shall make a supplemental report upon blanks to be procured from the board for that purpose. If the disability extends beyond a period of sixty days, the employer shall report to the board at the end of such period that the injured employee is still disabled, and upon the termination of the disability shall file a final supplemental report as provided above.

The said reports shall contain the name and nature of the business of the employer, the situation of the establishment, the name, age, sex, and occupation of the injured employee, and shall state the date and hour of any accident causing the injury, the nature and cause of the injury, and such other information as may be required by the board.

Any employer who refuses or neglects to make the report required by this section shall be punished by a fine of not more than fifty dollars for each offence.

Copies of all reports of injuries filed by employers with the industrial accident board and all statistics and data compiled therefrom shall be kept available by the said board and shall be furnished on request to the state board of labor and industries for its own use.

Within sixty days after the termination of the disability of the injured employee, the association or other party liable to pay the compensation provided for by Part II of this act shall file with the board a statement showing the total payments made or to be made for compensation and for medical services for such injured employee.

SECTION 2. Section one hundred and forty-four of chapter five

hundred and fourteen of the acts of the year nineteen hundred and nine, as amended by chapter four hundred and nine of the acts of the year nineteen hundred and twelve, and section thirteen of chapter seven hundred and twenty-six of the acts of the year nineteen hundred and twelve are hereby repealed.

SECTION 3. This act shall take effect on the first day of July, nineteen hundred and thirteen. [*Approved June 6, 1913.*]

CHAPTER 801.

An Act to establish Tolerances in the Sale of Commodities by Weight.

Be it enacted, etc., as follows:

Section thirty-nine of chapter sixty-two of the Revised Laws, as amended by chapter one hundred and sixty-four of the acts of the year nineteen hundred and thirteen, is hereby further amended by adding at the end thereof the words:—*provided, however*, that in respect to commodities not intended for food or fuel reasonable tolerances or variations shall be permitted in accordance with established trade customs,—so as to read as follows:—*Section 39.* If commodities are sold by weight, it shall be understood to mean the net weight of all commodities so sold; and all contracts concerning goods sold by weight shall be understood and construed accordingly: *provided, however*, that in respect to commodities not intended for food or fuel reasonable tolerances or variations shall be permitted in accordance with established trade customs. [*Approved June 14, 1913.*]

CHAPTER 807.

An Act to provide for Compensating Certain Public Employees for Injuries sustained in the Course of their Employment.

Be it enacted, etc., as follows:

SECTION 1. The commonwealth shall and any county, city, town, or district having the power of taxation, may pay the compensation provided by Part II of chapter seven hundred and fifty-one of the acts of the year nineteen hundred and eleven and acts in amendment thereof and in addition thereto to such laborers, workmen and mechanics employed by it as receive injuries arising out of and in the course of their employment, or, in case of death resulting from any such injury, may pay compensation as provided

in sections six, seven and eight of said Part II, and in any amendments thereof, to the persons thereto entitled.

SECTION 2. Procedure under this act and the jurisdiction of the industrial accident board shall be the same as under the provisions of said chapter seven hundred and fifty-one, and the commonwealth or a county, city, town or district which accepts the provisions of this act shall have the same rights in proceedings under said chapter as the association thereby created. The treasurer and receiver general, or the treasurer or officer having similar duties of a county, city, town or district which accepts the provisions of this act, shall pay any compensation awarded for injury to any person in its employment upon proper vouchers without any further authority.

SECTION 3. Counties, cities, towns, and districts having the power of taxation, may accept the provisions of this act by vote of a majority of those legal voters who vote on the question of its acceptance at an annual meeting or election as hereinafter provided. In towns and districts which have an annual meeting of the legal voters, this act shall be submitted for acceptance to the voters of the town or district at the next annual meeting after its passage. In cities, and in towns which do not have annual meetings, this act shall be submitted to the voters at the next municipal election, and in counties and in districts which do not have an annual meeting, at the next state election after its passage. At every such election, and at every annual meeting where ballots are used, the following question shall be printed on the ballot:

“ Shall chapter _____ of the acts of nineteen hundred and thirteen, being an act to provide for compensating laborers, workmen and mechanics for injuries sustained in public employment, and to exempt from legal liability counties and municipal corporations which pay such compensation, be accepted by the inhabitants of this (county, city, town, water district, fire district, etc.) of _____ ? ”

YES.	
NO.	

The vote shall be canvassed by the county commissioners, city council or commission, or selectmen, or, in the case of a district, by the district commissioners or other governing board of the district. A notice stating the result of the vote shall be posted in the county court house, or city or town hall, or, in the case of a district, in the public building where the employees of the district are paid. Except as provided in section four, a county, city, town or district which accepts the provisions of this act shall not be liable in any action for a personal injury sustained by a laborer,

workman or mechanic in the course of his employment by such county, city, town or district, or for death resulting from such injury.

SECTION 4. A laborer, workman or mechanic entering or remaining in the service of a county, city, town or district, who would, if injured, have a right of action against the county, city, town or district by existing law, may, if the county, city, town or district has accepted the provisions of this act, before he enters its service, or accepts them afterward, claim or waive his right of action as provided in section five of Part I of said chapter seven hundred and fifty-one, and shall be deemed to have waived such right of action unless he claims it. Section four of said Part I shall apply to actions by laborers, workmen or mechanics employed by a county, city, town or district which accepts the provisions of this act.

SECTION 5. Any person entitled to receive from the commonwealth or from a county, city, town or district the compensation provided by Part II of said chapter seven hundred and fifty-one, who is also entitled to a pension by reason of the same injury, shall elect whether he will receive such compensation or such pension, and shall not receive both. In case a person entitled to such compensation from the commonwealth or from a county, city, town or district receives by special act a pension for the same injury, he shall forfeit all claim for compensation, and any compensation received by him or paid by the commonwealth or by the county, city, town or district which employs him for medical or hospital services rendered to him may be recovered back in an action at law. No further payment shall be awarded by vote or otherwise to any person who has claimed and received compensation under this act.

SECTION 6. This act shall apply to all laborers, workmen and mechanics in the service of the commonwealth or of a county, city or town, or district having the power of taxation, under any employment or contract of hire, expressed or implied, oral or written, including those employed in work done in performance of governmental duties as well as those employed in municipal enterprises conducted for gain or profit. For the purposes of this act all laborers, workmen and mechanics paid by the commonwealth, but serving under boards or commissions exercising powers within defined districts, shall be deemed to be in the service of the commonwealth.

SECTION 7. The provisions of chapter seven hundred and fifty-one of the acts of the year nineteen hundred and eleven, and acts in amendment thereof and in addition thereto shall not apply to

any persons other than laborers, workmen and mechanics employed by counties, cities, towns or districts having the power of taxation.

SECTION 8. This act shall take effect upon its passage. [*Approved June 16, 1913.*]

CHAPTER 813.

An Act relative to Industrial Accidents and Occupational Diseases.

Be it enacted, etc., as follows:

SECTION 1. The state board of labor and industries and the industrial accident board, sitting jointly, shall investigate from time to time employments and places of employment within the commonwealth, and determine what suitable safety devices or other reasonable means or requirements for the prevention of accidents shall be adopted or followed in any or all such employments or places of employment; and also shall determine what suitable devices or other reasonable means or requirements for the prevention of industrial or occupational diseases shall be adopted or followed in any or all such employments or places of employment; and shall make reasonable rules, regulations and orders for the prevention of accidents and the prevention of industrial or occupational diseases in such employments or places of employment. Such rules, regulations and orders may apply to both employer and employee.

SECTION 2. Before the adoption of any rule or regulation by the said joint board a hearing shall be given, and not less than ten days before the hearing a notice thereof shall be published in at least three newspapers, of which one shall be published in the city of Boston. Such rules, or regulations shall upon adoption be published in like manner, and shall take effect thirty days after such publication, or at such later time as the board may fix. Before the adoption of any order a hearing shall be given thereon, of which a notice of not less than ten days shall be given to the individuals, firms, corporations or associations affected thereby.

SECTION 3. The joint board may appoint committees, on which employers and employees shall be represented, to investigate and recommend rules and regulations.

SECTION 4. The joint board shall make such general arrangements between the two boards as will prevent duplication of effort but the inspection and investigation carried on by the state board of labor and industries shall be a regular and systematic inspection and investigation of all places of employment and the conditions of safety and health pertaining thereto, and the inspection and

investigation carried on by the industrial accident board shall be that relating to causes of injuries for which compensation may be claimed.

SECTION 5. Any member or employee of either board may enter any place of employment for any purpose under this act at any time when the place of employment is being used for business purposes.

SECTION 6. The joint board may require every physician treating a patient whom he believes to be suffering from any ailment or disease contracted as a result of the nature, circumstances or conditions of the patient's employment to report such information relating thereto as it may require, within such time as it may fix, to the state board of labor and industries, and it may issue a list of such diseases which shall be regularly reported upon by physicians and may add to or change such list at any time. Copies of all such reports and all statistics and data compiled therefrom shall be kept by the state board of labor and industries, and shall be furnished on request to the industrial accident board and the state board of health.

SECTION 7. All hearings by the joint board shall be open to the public. The chairman of the state board of labor and industries and the chairman of the industrial accident board shall act alternately as chairman of the joint board, and the said board may designate one of the employees of either board to act as secretary.

SECTION 8. Section eight of chapter seven hundred and twenty-six of the acts of the year nineteen hundred and twelve is hereby amended by adding at the end of the first paragraph thereof the words: — or persons especially qualified by technical education in matters relating to health and sanitation.

SECTION 9. The industrial accident board may appoint and remove not more than six inspectors subject to the laws relating to the appointment and removal of employees in the classified civil service. They shall be required to pass examinations of a comprehensive and practical character based upon the particular requirements of the kinds of work to be done, shall be graded in such manner as the board may deem expedient, and shall receive such salaries as the board, with the approval of the governor and council, may fix.

SECTION 10. If any rule or regulation made under authority of section eighteen of Part IV of chapter seven hundred and fifty-one of the acts of the year nineteen hundred and eleven conflicts

with or differs from a rule or regulation of the joint board, the rule or regulation of the joint board shall prevail.

SECTION 11. There may be expended annually by the joint board in carrying out the provisions of this act such sums as the general court may appropriate. The joint board shall annually submit to the auditor of the commonwealth such statements of estimates to cover its expenses as are required by section three of chapter seven hundred and nineteen of the acts of the year nineteen hundred and twelve.

SECTION 12. The following terms and phrases, as used in this act, shall have the following meanings:—

(a) The term “employment” shall mean and include any trade, occupation or branch of industry, any particular method or process used therein, and the service of any particular employer; but shall not include private domestic service or service as a farm laborer.

(b) The phrase “place of employment” shall mean and include every place whether indoors or out or underground and the premises appurtenant thereto, into, in or upon which any employee goes or remains either temporarily or regularly in the course of his employment.

(c) The terms “safe” and “safety”, as used in this act, shall be held to relate to such freedom from danger to the life, safety and health of employees as the nature of the employment will reasonably permit.

(d) The terms “industrial disease” and “occupational disease” shall mean and include any ailment or disease caused by the nature, circumstances or conditions of the employment.

SECTION 13. Whoever violates any reasonable rule, regulation, order or requirement made by the joint board under authority hereof, shall be punished by a fine of not more than one hundred dollars for each offence.

SECTION 14. All acts and parts of acts inconsistent herewith are hereby repealed; but this provision shall not be construed to take away any of the existing powers of the industrial accident board, the board of railroad commissioners, the state board of health, the board of boiler rules, the boiler inspection department of the district police, or the building inspection department of the district police, or any power given to the state board of labor and industries by chapter seven hundred and twenty-six of the acts of the year nineteen hundred and twelve.

SECTION 15. This act shall take effect upon its passage. [*Approved June 16, 1913.*]

CHAPTER 822.

An Act to provide for a Referendum relative to an Eight-hour Day for City and Town Employees.

Be it enacted, etc., as follows:

SECTION 1. In every city and town which has not formally accepted the provisions of section twenty of chapter one hundred and six of the Revised Laws, or of section forty-two of chapter five hundred and fourteen of the acts of the year nineteen hundred and nine, as affected by chapter four hundred and ninety-four of the acts of the year nineteen hundred and eleven, there shall be submitted to the voters at the next annual municipal election the following question, to be printed on the ballot:—"Shall this city (or town) accept the provisions of section forty-two of chapter five hundred and fourteen of the acts of the year nineteen hundred and nine, as affected by chapter four hundred and ninety-four of the acts of the year nineteen hundred and eleven, which provides that eight hours shall constitute a day's work for city or town employees?" If a majority of the voters voting thereon in any such city or town vote in the affirmative, the said section forty-two and the said chapter four hundred and ninety-four shall thereupon take effect in such city or town.

SECTION 2. If the voters of a city or town do not accept the provisions aforesaid the question shall again be submitted to the voters in the second year thereafter or in any second year after failure to accept said provisions by the voters: *provided*, that a petition signed by voters equal in number to at least twenty-five per cent of the last preceding vote cast in the city or town for all candidates for governor of the commonwealth be presented to the clerk of the city or town twenty days at least before the day for voting on the question aforesaid, which day shall be the city or town election day. It shall be the duty of the clerk of the city or town to examine the petition and certify to the correctness of the names and the number of the petitioners, and to provide for the submission of the question to the voters upon the city or town election day as aforesaid.

SECTION 3. This act shall take effect upon its passage. [*Approved June 16, 1913.*]

RESOLVE.**CHAPTER 129.****Resolve to investigate Methods of Conserving and Equalizing the Flow of Waters in the Rivers and Streams of the Commonwealth.**

Resolved, That the chairman of the board of harbor and land commissioners, the chairman of the board of gas and electric light commissioners and the attorney-general are hereby created a commission to investigate and report to the general court on or before the second Wednesday of January, nineteen hundred and fourteen, what legislation, if any, is expedient or advisable to better conserve the waters and provide for the utilization and equalization of the flow thereof in the rivers and natural streams of the commonwealth. The commission shall hold such public hearing at such times and places as it may appoint for the purpose of hearing parties interested, and may employ such engineers and other assistants as may be necessary to carry out the purposes of this resolve. The commission shall submit its report with such recommendations as it deems advisable, together with such draft or drafts of proposed legislation, if any, as it may deem necessary to carry such recommendations into effect. The commission may expend from the treasury of the commonwealth, with the approval of the governor and council, a sum not exceeding five thousand dollars. [*Approved June 16, 1913.*]

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